

GIB/MP/BHAVIKA/25.09.2019/AAR-203

Advance Ruling Category : Exemption

State : Madhya Pradesh

Order No.: GIB/MP/BHAVIKA/25.09.2019/AAR-203

Name of Entry :
Bhavika Bhatia

Date : 21-03-2020

Breif Issue :

Issue & Fact of the Case:

Whether serial no 15(b) of exemption notification no.12/2017-central tax(rates) dated 28-06-2017 is applicable?

If so, what is the tax rate?

The applicant, proprietor of Bhavika travels is in the business of providing services of hiring of vehicles under contract carriage.

The applicant has entered into an agreement with Chameli Devi Institute of Technology and Management for transportation of their students and staff under contract carriage by Non-AC Buses which is exempted from payment of tax as per notification no 12/2017.

As per Entry no 15(b) of N/N 12/2017 (HSN/SAC code 9964) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire are exempt.

Decision of Advance Ruling Authority :

Decision

For point no A&B The services provided by the applicant for transportation of students and staff of the contractee under contract carriage by Non-AC Buses is exempt from GST as per above notification, hence the tax rate not applicable.