

## GIB/KN/FULCRUM/19.09.2019/AAR-214

**Advance Ruling Category :** Classification

**State :** Karnataka

**Order No.:** GIB/KN/FULCRUM/19.09.2019/AAR-214

**Name of Entry :**

Fulcrum Info Services LLP

**Date :** 19-09-2019

**Brief Issue :**

### **Issue & fact of the Case:**

Whether the back-end support services provided by the applicant to the Juniper Inc. under the agreement would be classified as 'support services' under the Tariff Heading 9985 of notification 11/2017-central tax rate?

Whether the services in question would be treated as intermediary services or not?

The applicant states that he is in the business of providing back-end support services to its various clients.

He entered Trade compliance services with juniper Network Inc, an entity located in the USA which lays down terms of various services to be provided by the applicant.

As per section 2 of IGST Act the applicant is not acting as intermediary

The contract agreement is verified that the applicant is not just preparing the document but performs the day to day transaction of Juniper Inc. the above activity is classifiable under the notification no 11/2017. Central tax rate.

As per **Section 2(13) of the IGST ACT,2017** an "Intermediary" means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account.

### **Decision of Advance Ruling Authority :**

### **Decision:**

The back-end support services provided by the applicant to the juniper inc under the agreement is classifiable as “Support Services” under the Tariff heading 9985 of notification no 11/2017- central tax rate.

The services in Question are not Intermediary services.