

GIB/KN/GDC DIMENSION/19.09.2019/AAR-215

Advance Ruling Category : HSN

State : Karnataka

Order No.: GIB/KN/GDC DIMENSION/19.09.2019/AAR-215

Name of Entry :

GDC Dimension Data Pvt Ltd.

Date : 19-09-2019

Breif Issue :

Issue & Fact of the Case:

What is the correct accounting Code for the services mentioned below in terms of Notification no. 11/2017 central tax rate?

- IT Support Services?
- IT Managed Service?

The applicant states that he is a 100% subsidiary of Dimension Data Asia pacific pte ltd based in Singapore. The ultimate parent company is NTT, a company incorporated and listed in Japan.

They engaged in providing IT Technical and support services and IT managed services to its group entities located outside India.

Applicant is an SEZ unit engaged on exports under LUT, supply of services is considered as zero rated under GST legislation. He also states that registered person having an annual turnover exceeding 5 crores would be required to mention HSN up to 4 digits.

The activities undertaken by the applicant under the category of “Support Services” includes the repair and support of hardware as well as the software products. The issue here is analyzed **as per notification no. 11/2017 CT (Rate) dated 28.06.2017.**

Decision of Advance Ruling Authority :

Decision:

As per N/N 11/2017

The IT Support services provided by the applicant are covered under the Service code 998313.

The IT Managed services provided by the applicant are covered under the service code 998316