

Ashit Shah

19 Rate of Tax on Body Building activity on customer Chassis Facts of the matter Applicant is engaged in body building activity on JOB WORK Basis, on Chassis owned and supplied by the Customer / Principal (who may be independent customer who buy chassis from OEM and send for body building or it can be by OEM i.e. Manufacturer of chassis who sends for body building activity), to make it as fully Body built vehicle for Truck / Tipper / Dumper application (which are for carrying goods) and which “fully body built vehicle” will also be owned by the principal, who sends the chassis on FOC basis for job work. They have preferred this application seeking Advance Ruling on the following: Whether Applicant can consider the said body building activity as “job work activity and regard it as “Supply of Services” falling under SAC Code 998881 – .....