

Ashit Shah

8 Eligibility of Input Tax Credits (ITC) on Pre-Engineered Building (PEB) Structure: Facts of the matter: M/s HMSU Rollers (India) Private Limited, applicant is engaged in the business of manufacturing of rollers. The applicant for their expansion project, is required to install a PEB which falls under the SAC 995441 (Installation, assembly and erection services of prefabricated buildings), Steel, cement, erection services of PEB, capital goods (rails, electrification etc.). Applicant seeks ruling whether they are eligible to avail the proportionate ITC on – Steel, cement, consumables used in construction Installation and erection of PEB Other capital goods (rails, electrification etc.) embedded in the civil structure Contention of the applicant: PEB is not a conventional building but a pa.....