

Ashit Shah

12 Supply of Vehicles (without Driver) to Goods Transport Agency: Facts of the matter: The applicant, Mr. Dharmaraju Ragul, an unregistered individual at the time of the application, proposed to purchase a goods carriage vehicle (specifically a reefer vehicle meant for cold-chain logistics) and lease it to M/s Celcius Logistics Solutions Pvt. Ltd., a registered Goods Transport Agency (GTA) engaged in transporting temperature-sensitive goods. The applicant sought an advance ruling on whether such leasing: Is a taxable supply under GST, Falls under the exemption/Nil rate category as per S. No. 22 of N. No. 12/2017, and Requires the lessor to be a GTA themselves to claim the exemption. Observation by the Appellate Authority: The applicant's supply of vehicle is without an operator, and for a long.....