

Ashit Shah

34 Registration Brief Facts The applicant was a Liaison Office (LO) in India of an organization based in Switzerland. It would undertake liaison activities by acting as a communication channel between Head Office (HO) and parties in India as per RBI approval. It sought advance ruling on whether activities carried by its HO located outside India and rendered to applicant would amount to supply and whether registration would be required under GST for the applicant. Observations of Authority It was observed that as per section 7(1) (b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business is deemed to be a supply. Further as per Schedule I, import of services by a person from a related person or from any of his other establishments outside India, in.....