



Pranav Mehta

The Appellate Authority for Advance Ruling, Karnataka has held in the case of M/s Premier Sales Promotion Pvt. Ltd., [2022] 134 taxmann.com 73 (AAAR-KARNATAKA) that Vouchers are goods liable to GST and not an actionable claim. Facts of the case The applicant is a Private Limited Company registered under Goods and Services Act, 2017. The applicant sought advance ruling in respect of the following questions: Whether the vouchers themselves, or the act of supplying them is taxable, and at what stage, for each of the three categories of transactions undertaken by the applicant? If the answer to the above question is in the affirmative, what would be the rate of tax at which this would be taxable, i.e. which category would this be taxed under? The applicant is ma.....