

Ashit Shah

38 Place of supply – Export of services Brief Facts Appellant was carrying out the activity of technical testing services for the customer or client located out of India. After carrying out the testing on the goods made available to the appellant, appellant will give the complete report on the technical testing carried out on the goods and such report was given to the customer or client located out of India. Appellant had seek an Advance Ruling on – (i) Whether the activity of technical testing services carried out by the appellant be treated as ‘zero rated supply’ and (ii) If the answer to the aforesaid question is negative, then is the appellant liable to pay IGST on the said ‘supply’? After going through the provisions of the IGST Act, 2017, CGST Act, 2017 and SGST Act, 2017, the Goa Authority for Advance Ruling vide its Advance Ruling No. GOA/GAAR/09 of 2018-19/1456 dated 29/.....