



Ashit Shah

21 GST on Compensation of additional cost incurred due to various delays Brief facts of the matter Applicant are engaged in the construction of highway, tunnel, bridge, mass rapid transit and high speed rail projects. The applicant has sought clarification before the lower authority in respect of following activities vis a vis their taxability under Goods and Services Tax Act. Sr. No. Matter AAR observation 1 Cost of Arbitration The consideration received by arbitral tribunal is taxable on reverse charge basis und.....