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Case Study 1: Facts: MA (registered in Maharashtra) purchased goods in auction from GB (registered in Gujarat); GB sold goods in auction, on as- is-where-is basis, i.e., goods will be sold ex-godown at Gujarat MA got an Order from RJ (registered in Rajasthan) for the goods purchased in auction, lying at Gujarat MA wants to deliver said goods directly from Gujarat to Rajasthan, without disclosing the transaction & identity of GB and RJ to each other; MA is not registered under GST Act in Gujarat. Queries: .....