

Ashit Shah

1 Services provided by Branch office to Head office Facts of the matter The Applicant registered under the Companies Act 2013 in the State of Karnataka, have branch office at Chennai and the branch office is registered in the State of Tamil Nadu under GST Act for providing engineering services for industrial and manufacturing projects. The branch office of the applicant is providing support services like engineering services, design services, accounting services, etc. are provided by the common employees of the applicant company in Tamil Nadu to the Head Office at Bangalore. Applicant seeking ruling on whether services provided by common employees of branch to the Head Office would be considered as “supply” and will attract GST liability? Observations by the Appellate Authority It is seen from the submissio.....