

Ashit Shah

7 Supply to inter-se units & its valuation Facts of the matter The appellant (CIPL) is engaged in the business of leasing of pallets, crates and containers and is registered under the GST law. As the ownership of equipment would be with CIPL, Maharashtra, it would be entering into the arrangement with the customers and with all the other CIPL units (located in other States) for leasing the equipment to them at the agreed leasing or hiring charges. CIPL, Maharashtra would thereafter lease the equipment to its other CIPL units based on their demand requirement. CIPL, Maharashtra would be sending the equipment to the other unit of CIPL (Say CIPL, Karnataka) under the cover of the delivery challan. CIPL, Maharashtra would be raising periodical invoices for lease charges (based on number of days of usage) to CIPL, Karnataka. Also, there are chances that other.....