

Case study

Goods and Services Tax

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Case Study

Facts

Applicant is located and registered in the State of Gujarat and is engaged in construction of cold storages at various parts of the country. They were allotted construction work in the state of Rajasthan.

Question

Whether a Applicant registered in Gujarat is liable to take registration in Rajasthan on being allotted a works contract for construction of Cold Storage in Rajasthan ?

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General View:

Supply would be made from the State of Gujarat and place of supply would be Rajasthan and therefore IGST would be charged by the supplier. IGST will go to state of Rajasthan and taxpayer contended that he is not required to take registration in the state of Rajasthan as Rajasthan will get its share of Revenue.

Case Study

View of AAR in the case of Jaimin Engineering (P.) Ltd. [2018] 97 taxmann.com 195 (AAR-RAJASTHAN)

While supplying services if the supplier of services (i.e. applicant who in the given case is a Works Contractor and is registered in State of Gujarat) has any place of business/office in the State of Rajasthan i.e. has a fixed establishment for operation in State of Rajasthan (place where the services are to be provided) then he is required to get himself registered in State of Rajasthan.

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Reference

Section 22(1) states that every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees

Thank You

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