

GOA AUTHORITY FOR ADVANCE RULING.

(Constituted under section 96 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with Rule 103 of the Goa Goods and Services Tax Rules, 2017)

BEFORE THE BENCH OF

(1) Shri. Ashok V. Rane, Addl Commissioner of State Tax

(2) Shri. S. K. Sinha, Addl Commissioner of Central Tax

Advance Ruling No. GOA/GAAR/3 of 2018-19/ 2269

Name of the Applicant	Grasshopper Production
Address	H. No. 780/1, Shop No. 6, Aura Wind Chimes, Penha De France, Alto Porvorim, Betim, North Goa
GSTIN	301800000015ARC
Date of Application	26/06/2018
Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	Whether our Event Management support services provided in Goa to a registered person in Maharashtra is governed u/s 12(7)(i) of the IGST Act, 2017
Date of Hearing	03/08/2018
Persons Present for Hearing	Shri Kumar Sawant, Accountant



PROCEEDING

(Under Section 98 of the Goa Goods and Services Tax, Act 2017)

The present application has been filed under section 97 of the Goa Goods and Services Tax Act, 2017 and the Central Goods and Services Tax, Act 2017 (hereinafter referred to as the SGST Act and CGST Act) by Grasshopper Production, H. No. 780/1, Shop No. 6, Aura Wind Chimes, Penha De France, Alto Porvorim, Betim, North Goa seeking an Advance Ruling in respect of the following question: “Whether our Event Management support services provided in Goa to a registered person in Maharashtra is governed u/s 12(7)(i) of the IGST Act, 2017”.

The applicant is a service provider of event management to the clients in film shooting industry and providing location for shootings as per the requirement of the clients. The services include arranging locations for film shooting, transport and conveyance for clients, restaurant food service, hotel accommodation, manpower requirements, security agency services, plant and machinery, furniture and pendals. All these services are procured from the supplier within the state of Goa in the name of the applicant on payment of CGST and SGST wherever applicable from the company accounts and charged their clients for cost of supply of such Event Management.

The applicant further submits that, they have providing services to Gallani Entertainment, Mumbai who is the recipient of the service and is registered in Maharashtra under GSTIN 27AMYPG2119B1Z3. The location of the supplier as well as the recipient is in India and accordingly place of supply shall be determine by applying section 12 of IGST Act, 2017 and the provision of section 12(7) is as under:





(7) The place of supply of services provided by way of, -

- (a) organisation of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of services in relation to a conference, fair, exhibition, celebration or similar events; or
- (b) services ancillary to organisation of any of the events or services referred to in clause (a), or assigning of sponsorship to such events, -
 - (i) to a registered person, shall be the location of such person;
 - (ii) to a person other than a registered person, shall be the place where the event is actually held and if the event is held outside India, the place of supply shall be the location of the recipient.

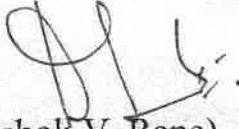
Explanation.- Where the event is held in more than one State or Union territory and a consolidated amount is charged for supply of services relating to such event, the place of supply of such services shall be taken as being in each of the respective States or Union territories in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.

Thus it is seen that the applicant has provided services of event management to Gallani Enterprises who is registered in Mumbai and as per the provision of section 12(7)(i) the place of supply of services in case of registered person shall be the location of recipient of such service and IGST is applicable on such transactions.




ADVANCE RULING UNDER SECTION 98 OF THE CGST/GGST ACT,
2017

The Event Management support services provided in Goa to a registered person in Maharashtra is governed u/s 12(7)(i) of the IGST Act. Hence same should be treated as interstate supply of services and IGST @ 18% is applicable.


(Ashok V. Rane)
Member




(S. K. Sinha)
Member

Dated: - 20/09/2018

Place: - Panaji – Goa

To,

Grasshopper Production,

H. No. 780/1, Shop No. 6,

Aura Wind Chimes, Penha De France,

Alto Porvorim, Betim, North Goa,

Copy to

1. The Commercial Tax Officer, Mapusa Ward, Margao – Goa;
2. The Dy. Commissioner of State Tax, Mapusa Ward, Mapusa;
3. The Commissioner of State GST, Panaji – Goa;
4. The Commissioner of Central GST, Panaji – Goa;
5. Office file;
6. Guard file.

