



सत्यमेव जयते



**RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX**

**KAR BHAWAN, AMBEDKAR CIRCLE, NEAR
RAJASTHAN HIGH COURT
JAIPUR - 302005 (RAJASTHAN)**



ADVANCE RULING NO. RAJ/AAR/2019-20/17

J.P.Meena Additional Commissioner	:	Member (Central Tax)
Hemant Jain Joint Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Gifts On Airline Solutions Pvt. Ltd., 38, Panchsheel Watika, Hawa Sarak, Sodala, Jaipur, Rajasthan 302006
GSTIN of the applicant	:	08AAHCG1114B1ZA
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	a. Classification of any goods or services or both; d. Admissibility of input tax credit of tax paid or deemed to have been paid; e. Determination of the liability to pay tax on any goods or services or both ;
Date of Personal Hearing	:	17.07.2019
Present for the applicant	:	Shri Raunak Jain (Authorised Representative)
Date of Ruling	:	30.07.2019

Note: Under Section 100 of the CGST/RGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under section 99 of CGST/RGST Act, 2017, within a period of 30 days from the date of service of this order.



- *At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".*
- The issue raised by *M/s Gifts On Airline Solutions Pvt. Ltd., 38, Panchsheel Watika, Hawa Sarak, Sodala, Jaipur, Rajasthan 302006* (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a), (d) & (e) given as under :
 - a. Classification of any goods or services or both;
 - d. Admissibility of input tax credit of tax paid or deemed to have been paid;
 - e. determination of the liability to pay tax on any goods or services or both;
- Further, the applicant being a registered person (GSTIN is *08AAHCG1114B1ZA* as per the declaration given by him in Form ARA-01) the issue raised by the applicant is neither pending for proceedings nor proceedings were passed by any authority. Based on the above observations, the applicant is admitted to pronounce advance ruling.

1. SUBMISSION AND INTERPRETATION OF THE APPLICANT:

The applicant is engaged in the business of marketing promotional activities for customer delight for B2B partners and for their customers. For this marketing promotional activity, the applicant charges from their business partner marketing fee along with GST @18% under SAC 998599. For customer delight



the applicant provides voucher of hotels, restaurants, cloths, footwear, apparels, and sports equipments of brands which they have showcased on their website. The vouchers are issued by his B2B partners to their customers free of cost as a sales promotion activity for customer acquisition and retention in competitive business environment. A customer can redeem that voucher from their website and can get benefit of products at free of cost. Customers do not need to pay any consideration for that product. The applicant considers above said goods as his expenses and avails input tax credit.

2. **QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:**

- Classification of any goods or services or both;
- Admissibility of input tax credit of tax paid or deemed to have been paid;
- Determination of the liability to pay tax on any goods or services or both;

3. **PERSONAL HEARING**

In the matter personal hearing was granted to the applicant on 17.07.2019 at Room no. 2.29 NCRB, Statue Circle, Jaipur. On behalf of the applicant Shri Raunak Jain (Authorized Representative) appeared for PH. During the PH, he submitted that he will submit some additional documents along with interpretation of facts and power of attorney within two days.

4. **COMMENTS OF THE JURISDICTIONAL OFFICER**

The jurisdiction officer (Assistant Commissioner, CGST Division-G, Central Tax, Jaipur Commissionerate, Jaipur) has submitted his comments vide letter dated 15.07.2019 and stated that,

- The services provided by the applicant appear to be business consulting services including public relations service (SAC 998312).
- Since the applicant is not charging any amount i.e. redeeming voucher free of cost and on the basis of document available with this office, it is not clear what goods and/or services they are getting to provide the services they are getting to provide the services, hence the admissibility of ITC cannot be commented upon.
- The applicant is liable for payment of GST on the gross amount received by them on the services provided.


5. **FINDINGS, ANALYSIS & CONCLUSION:**

- Shri Raunak Jain (authorized representative) on behalf of the applicant submitted additional submission and power of attorney vide dated 22.07.2019.
- The authorized representative has submitted a letter dated 29.07.2019 for withdrawal of advance ruling application.


6. In view of the foregoing, we rule as follows:-

RULING

Since the applicant has withdrawn the application, therefore no ruling is given.


J.P.MEENA 30/7/19
Member
(Central Tax)




HEMANT JAIN 30/7/19
Member
(State Tax)

SPEED POST

M/s Gifts On Airline Solutions Pvt. Ltd.,
38, Panchsheel Watika,
Hawa Sarak, Sodala,
Jaipur, Rajasthan 302006



F. No. AAR/Gifts-on-air/2019-20/124-27 Dated: 31-07-2019

Copy to:-

1. Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme-, Jaipur 302005.
2. Commissioner, Central Tax, Jaipur Commissionerate, NCRB, Statue Circle, Jaipur, Rajasthan 302005.
3. Assistant Commissioner, Central Tax, Jaipur Commissionerate, Sector-10, Vidyadhar Nagar, Jaipur Rajasthan 302005.