MAHARASHTRA APPELLATE AUTHORITY FOR ADVANCE RULINGS  
UNDER GOODS AND SERVICES TAX (GST)  
(Constituted u/s 99 of the Maharashtra Goods and Services Tax Act. 2017)  
  
Order No. MAH/AAAR/DS-RM/ [2023-24 Date: OF OL. Ded ma  
Before the Bench of  
  
(1) Dr. D. K. Srinivas. Member (Central Tax)  
(2) Shri. Rajeev Kumar Mital, Member (State Tax)  
  
| | Name and address of the Appellant Ms. IVL India Environmental R&D  
Private Limited  
Address: A808 and 809, Shelton  
Sapphire, Sector 15 and CBD Belapur.  
Navi Mumbai, Maharashtra-400614.  
  
2. GSTIN/User id of the appellant “ 2TAAFCI758M1Z5  
  
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3 Clause(s) of sub-section (2) of (e) determination of the liability to pay  
Section 97 under which question(s) tax on any goods or services or both:  
  
—raretatsed —\_ - \_  
“4 Date of Personal Hearing 21.03.2023  
  
5 Present for the Appellant |.Shri.Badrinath. Advocate  
2. Shri. Varun Garg. CA  
3. Shri. Gurunath, CA  
  
6 Details of Appeal ~ Appeal No. MAH GST-AAAR/10/2022-  
23 dated 05.01.2023 against Maharashtra  
Advance Ruling No. GST-ARA-  
  
\_ 50/2020-21/B-108 dated 01.12.2022  
7 Jurisdictional officer/concerned The Assistant Commissioner. Division-I.  
officer CGST & C.Ex, Belapur.  
  
(Proceedings under Section 101 of the Central Goods and Services Tax Act, 2017 and  
Section 101 of the Maharashtra Goods and Services Tax Act, 2017)  
At the outset, we would like to make it clear that the provisions of both the Central GST  
Act. 2017 and the Maharashtra GST Act. 2017 are same except for certain provisions.  
Therefore. unless a mention is specifically made to such dissimilar provisions, a reference  
to the Central GST Act. 2017 would also mean a reference to the same provisions under  
Maharashtra GST Act. 2017.  
  
». The present appeal has been filed under Section 100 of the Central GST Act, 2017  
(hereinafter referred to as ‘the CGST Act’) read with Section 100 of the Maharashtra  
GST Act. 2017 (hereinafter referred to as the ‘MGST Act’) by M/s. IVL India  
Environmental R&D Private Limited having Address at 4808 and 809. Shelton Sapphire.  
  
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Sector 1$ and CBD Belapur. Navi Mumbai. Maharashtra+00614 (hereinafter referred to  
as ‘the Appellant”) against the advance Ruling No. GST-ARA-502020-21 B-108 dated  
01.12.2022  
BRIEF FACTS  
  
IVL India Environmental R&D Private Limited (IVL India’ or “The Appellant’) is a  
company incorporated under the laws of India and is a wholly owned subsidiary of IVL  
Swedish Environmental Research Institute Limited CIVL Sweden’) 2 foreign company  
incorporated under the laws of Sweden. The Municipal Corporation of Greater Mumbai  
CMCGM’) is the governing civic body of Mumbai under the Bombay Municipal  
  
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Corporation Act, 1888.  
  
IVL Sweden applied for the bid tor all the projects invited by MCGM for the contract of  
“Project Management Consultancy Services” for four locations which are Versova and  
  
Malad Influent Pumping Stahen under MSDP Stage -fl, Mithi River Rejuvenation Project  
  
ott  
  
Hae He-Bandra Wall under MSDP Stage ~ Il. Worli WwTF under  
MSDP Stage — I on the basis of their credentials, work experience and various  
  
certifications received from different government organizations as required in the bidding  
  
MCGM successfully awarded the tender for “Project Management Consultanc> Services’.  
  
for the follow ing projects to IVL Sweden with the respective contract amounts:  
  
Location/Project Name Contract Value (Rs.)  
Versova and Malad 158,175,000  
Mithi River OT ~ 167.220.000  
Worli OO : 633.600.000  
“Bandra - 541,530,000  
: Toul  
  
1,500,525,000  
The Appellant was incorporated in India by IVL Sweden, in order to oblige the following  
terms and conditions of the bidding eligibility criteria laid out by MCGM in the tender  
documents, where  
  
© TVboSweden should incorporate a Wholly owned subsidiary entity India  
  
© Parent company should have experience in providing PMC Serv ices  
  
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10.  
  
© Contract Agreement to be signed by both Subsidiary and Parent/sister Company,  
  
Where the contract is awarded to a subsidiary based on the credentials of the  
  
parent sister COMPANY,  
  
© Curreney of the payment shall be Indian Rupees (INR) only and bidders should  
quote the value in INR only.  
  
«Bidder to provide details of PAN card, Bank details & GST Numbers to MCGM in  
onder to register and obtain Vendor code.  
  
= Establista back office in Mumbai/Navi Mumbai and a site office at the site.  
  
© Bidder to obtain an Import License, in order to import any raw material, if any  
  
required to fulfil the contractual obligation.  
  
Thereatter. in compliance with the conditions laid out in the tender document, the  
Appellant and [VL Sweden executed a contract with MCGM governing the scope of work,  
  
payment terms and general conditions of the contract.  
  
issues invoices to MCGM in  
  
In this regard, IVE India in compliance with the contract,  
INR, for both, the work done by IVE India and IVL Sw eden, Subsequently, on receipt of  
money trom MCGM., IVE India transters to IVL Sweden, money for the portion of work  
  
done and delivered by IVL Sweden to MCGM in terms of the contracts.  
  
In this regard, the Appellant had filed an application tor advance ruling on the following  
  
matters:  
Question: In the light of Section 97 of the Central Goods and Services Tax Act, 2017 (in  
short “CGST det”) and the Maharashtra Goods and Services Tax Act, 2017 (°MGST  
der’), the question is whether mere transfer of monetary proceeds by the IVL India  
Environmental R&D PVT Ltd (hereinafter referred to as ‘the Applicant’ or “IVL India”)  
to IV'L Swedish Environmental Research Institute Limited (hereinafter referred to as “IVL  
Sweden”), without underlving import of service will be liable for pavment of Integrated  
Goods and Service Tax under reverse charge mechanism under entry no. 1 of Notification  
  
10 2017 ~ IGST (Rate) dated June 28. 201”.  
  
The learned Authority for Advance Ruling (hereinafter referred to as “LAAR”) had called  
for a personal hearing and the authorized representatives of the Appellant attended the  
  
personal hearing on various occasions and explained the matter in detail.  
11. On scrutiny of the documents, the LAAR has pronounced the Advance Ruling vide order  
No.GST-ARA-50/2020-21/B-108 dated 01.12.2022 received by the Appellant on  
07.12.2022 as follows:  
  
In reference to Question above, the LAAR has concluded that, the transfer of monetary  
proceeds by the Applicant to IVL Sweden, will be liable for payment of Integrated Goods  
and Service Tax under reverse charge mechanism under Entry No.1 of Notification  
  
10/2017 — IGST (Rate) dated June 28, 2017.  
  
\_ Aggrieved by the said order of the learned Authority of Advance rulings (the LAAR for  
  
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brevity) in Maharashtra, the Appellant has preferred this appeal before the Appellate  
  
Authority for Advance Ruling, Maharashtra, on the following grounds:  
  
Grounds of Appeal  
  
13. That the LAAR has failed to appreciate the relevant facts and submissions made in the  
  
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instant case and has concluded in contrary to the facts of the case in the said Advance  
  
Ruling order dated 01.12.2022.  
  
14. That the LAAR has grossly erred by not considering and appreciating the submissions  
  
made by the Appellant during the course of proceedings.  
  
That in respect of the above Question sought before Authority for Advance Ruling the  
  
an  
  
following are our detailed submissions:  
  
16. That the tender has been awarded to IVL Sweden:  
  
16.1 That the contract for “Project Management Consultancy Services” invited by MCGM  
  
was awarded to IVL Sweden, based on its own technical and financial capabilities, which  
  
is evident from the following:  
The bid for the tenders issued by MCGM was made by [VL Sweden by submitting  
  
the financial and technical proposals in its own name.  
  
« The letter of acceptance (LOA) is awarded by MCGM to IVL Sweden, accepting  
the offer made by IVL Sweden in the standing committee meeting held in this  
regard.  
  
\* The bank guarantee as required in the tender document is issued by IndusInd Bank  
  
°--——-\"#9 MICGM on behalf of IVL Sweden.  
  
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\* MCGM relied on valid ISO 9001 certificate, minimum existence criterial of 10  
years and other qualification of [VL Sweden in evaluation of the bid and awarding  
  
the tender to IVL Sweden.  
  
That IVL India was incorporated only to satisfy the instructions listed out in the “Letter  
of Acceptance” awarded to [VL Sweden and other conditions laid down in the tender  
  
document.  
  
That the tender document stipulates that payment currency for the contract will be INR  
and also stated that MCGM under any circumstances will not relax the terms of payment  
and will not consider any alternative terms of payment. Hence, [VL India was made  
responsible for raising the invoice. collecting the monies for the same with MCGM,  
including for the work done by [VL Sweden and later transfer the monies to [VL Sweden  
  
for the services provided by IVL Sweden to MCGM.  
  
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16.4  
  
Further, MCGM was always aware that the actual service provider or in other words the  
person who has the expertise to provide ‘Project Management Service’ is [VL Sweden  
and IVL India was acting as a conduit between [VL Sweden and MCGM for the limited  
  
purpose of invoicing and receiving the payments.  
  
IVL India is incorporated for the sake of satisfying the condition of MCGM. Further,  
IVL India does not receive any services from IVL Sweden and the activities undertaken  
by the IVL Sweden satisfy all of the aforesaid conditions as explained below:  
  
IVL India was incorporated in India merely for the purpose of obtaining the contract from  
MCGM.  
  
IVL Sweden has the necessary expertise to provide the ‘Project Management Service’ in  
its own capacity.  
  
The Letter of Acceptance is awarded to IVL Sweden on his own credentials/expertise.  
Also. as mandated by MCGM,. both IVL India and IVL Sweden have jointly signed the  
  
contract with MCGM.  
  
16.6 Therefore, it is evident that IVL India is not receiving any services from IVL Sweden.  
  
16.7  
  
IVL Sweden is providing services to the ultimate recipient ie. MCGM.  
  
Hence. in the absence of the underlying service being provided by IVL Sweden to IVL  
  
India -  
. The question of paying IGST under reverse charge in the hands of IVL India does not  
  
arise:  
  
. The question of evaluating applicability of para 4 of Schedule | to the CGST Act does  
  
not arise.  
  
16.8 In light of the discussion, it is evident that services to MCGM is provided by IVL  
  
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Sweden. However, to obligate with the terms and conditions of the bidding documents,  
eligibility criteria specified therein and various clauses of the General conditions to the  
  
contract, IVL Sweden had to, mandatorily incorporate an Indian entity.  
  
16.9 Therefore, it is imperative to note that while the projects are awarded to IVL Sweden on  
the basis of the credentials of IVL Sweden, for the purposes of administrative  
convenience, a special purpose vehicle is established in the name and style of IVL India  
  
though the work is predominantly executed by [VL Sweden.  
  
16.10 The relevant clauses and conditions ofthe bhiding documents, etigibitity-criterta-and—  
general conditions to the contract which proves that incorporation of an Indian entity was  
indispensable to execute this project and it would have been impossible for a foreign  
  
entity to execute this project without an Indian entity.  
  
16.11 They have also enumerated certain facts of the case which proves that IVL India is merely  
  
a conduit for administrative purpose.  
  
a) Letter of Award (LoA) to IVL Sweden:  
The LOA has been awarded to the Swedish Company. This means that the actual  
consultant to this contract is TVL Sweden. Hence, the benefit of the exemption  
notification shall reach to IVL Sweden.  
  
b) Specific requirement of incorporation of an Indian entity in the LoA:  
In the Letter of Award, MCGM has specifically made it mandatory for IVL Sweden to  
incorporate a company under the Indian Companies act along with PAN, GST  
registration and other statutory details.  
  
c) Credentials and work experience of IVL Sweden:  
The bidding criteria in the MCGM bidding documents specifically mention certain  
minimum criteria without which, the contract shall not be awarded. The contract to [VL  
  
Sweden has been awarded solely on the basis of the credentials and work experience of  
  
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d)  
  
e)  
  
IVL Sweden.This further reiterates the fact that the main consultant of this contract is  
  
IVL Sweden and not IVL India. Hence, the benefit of the exemption notification should  
  
also reach to IVL Sweden.  
  
BG by IVL Sweden:  
  
As per the clause number 8 “Mode of Payment” of the biddin  
0% to claim the advance payment. [VL  
  
o fulfil the  
  
g documents, the bidder is  
  
required to submit an advance bank guarantee of 1  
  
Sweden furnished/submitted the advance bank guarantee to MCGM in order t  
  
requirement and claim the advance payment. The ultimate responsibility of the  
  
performance of this contract shall remain with [VL Sweden. This also construes that the  
main consultant to this contract is 1VL Sweden.  
  
Work to be performed by IVL Sweden:  
  
The project has been granted on the credentials, work experience and various  
certifications from different organizations of IVL Sweden and hence, ultimate execution  
  
also lies with IVL Sweden, either by IVL India or by executing the part of contract itself.  
  
Hence. the above fact means that the main consultant to this contract is IVL Sweden.  
  
Ultimate beneficiary is [VL Sweden:  
The entire obligation of the contract, performance of the contract and responsibility of  
  
the contract lies with IVL Sweden which means that the ultimate beneficiary of the  
contract and the primary consultant to MCGM is IVL Sweden. It is just to meet the  
  
obligations of the contract and the Bidding qualification, that IVL Sweden had to  
  
incorporate an Indian entity.  
  
Legal recourse for non-performance of contract is against IVL Sweden:  
  
The legal recourse in respect of this contract for project management service with MCGM  
in case of any failure in carrying out, observe or performance or any of the said  
obligations, duties. undertaking, covenants and conditions under the contract lies with  
  
IVL Sweden and the same is evidenced by:  
  
Indemnity bond issued by IVL Sweden to MCGM declaring that the work allotted to [VL  
Sweden will be completed and any short-comings in this regard will be made-good by  
IVL Sweden.  
  
Parent Company Guarantee given by IVL Sweden to MCGM guaranteeing the due  
performance of contract and indemnifying for any loss incurred by MCGM on account  
  
of this contract.  
18.  
  
Similar arrangements are prevalent in the Petroleum Industry for developing,  
exploring and producing of Oil & Gas wherein it is held that there are no services  
  
provided between the participants, inter se:  
  
The Appellant submits that the above arrangement can be compared to the how multiple  
entities participate in bids and execute the work thereon in the projects relating to  
business of developing, exploring and producing oil and gas where various industry  
participants form a consortium by entering into a “production sharing contract” and  
collectively enter into the contract. One party from such consortium plays the role of  
leader/holder and is responsible for entering the contract with the government receiving  
  
all payments and distributing the same to the other participants in the consortium.  
  
Contractually, while each of the entities will be individually responsible for their part of  
  
the contract, the onus and responsibility for billing and collection as a consortium will be  
  
that of the “leader  
  
3 At this juncture, reference is drawn to CESTAT ruling in the case of - BG.  
  
EXPLORATION & PRODUCTION INDIA LTD. VERSUS COMMISSIONER OF  
CGST & CEX., NAVIMUMBAI - 2021 (10) TMI 306 - CESTAT MUMBAI.  
Considering the same analogy, here VL India raises the invoice and collects the payment  
from MCG, further transfers monies to IVL Sweden for the services provided by [VL  
Sweden to MCGM and acts as conduit between IVL Sweden and MCGM. This  
arrangement can be comparable with the operations in the petroleum industry and hence  
it can be said that, there is no service inter se and hence not liable to GST.  
  
The Project Management Services provided to MCGM is wholly exempt under  
Serial No. 3 of Notification No.12/2017 - Central Tax (Rate) dated 28.06.2017, such  
exemption should be extended to all consultants to the contract:  
  
The Appellant submits that, the project management services supplied to the MCGM is  
wholly exempt under serial No.3 of Notification No. 12/2017 — Central Tax(Rate) dated  
28.06.2017. Here, it is important to note that the ultimate services provided to recipient  
(MCGM) is exempt. Given that MCGM is a local authority and the subject services  
  
(being project management services which are wholly and purely services) fall within  
  
-\_ Article 243G of the Constitution of India and the same is wholly exempt from GST.  
  
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19.3  
  
2 The Leamed Authority of Advance Ruling (LAAR) has wrongly observed that there is  
  
transfer of expertise from IVL Sweden to I VL India in order to execute the contract and  
thereby concluding that there is supply of service or goods or both, between IVL Sweden  
and IVL India. The LAAR has drawn a contrary inference where it states that IVL India  
is receiving the services from IVL Sweden, whereas in fact and in terms of the contract,  
it is both, IVL Sweden and [VL India. together are executing the work in terms of the  
contract. for the ultimate recipient ie. MCGM. The Appellant contends that the LAAR  
has grossly misunderstood the facts of the arrangement and passed an order on the basis  
of these misunderstood facts and has not made any statements or distinguished on the  
legal grounds of contentions taken in the advance ruling application and the submission  
  
made thereof  
  
They further contended that without prejudice to the above, assuming arguendo that IVL  
Sweden is providing service through IVI India, IVE India would become the main  
consultant and INL Sweden would he sccondarn consultant in the arrangement between  
MCGM (imployeri, IVE India (Main Consultant) and IVL Sweden (Secondary  
Consultant), They further contended that even in such scenario the exemption given to  
  
the main consultant should be extended to the secondary consultant as well  
  
They have cited the follow ing case laws to support their contention  
Baliset Entertainment P. Lid. Vs Commissioner of Service Tax, Dethi, reported at 2018  
(10) GS.T.L. 372 (Tri-Del).  
  
Ms QUATRO RAIL TECH SOLUTIONS LIMITED - 2019 (10) TMI 1134 -  
40 THORITY FOR ADVANCE RULING, KARNATAKA;  
  
Supreme Court Judgment in the case of STATE OF ANDHRA PRADESH & ORS.  
VERSUS LARSEN & TOURBO LTD. & ORS. ~ 2008 (8) TMI 21;  
  
PERSON FARING  
The personal hearing in the matter was conducted on 21.03.2023 which was attended bs  
Shri. Badnnath. Lawyer, Shri Varun Garg, CA and Shri. Gurunath, CA on behalf of the  
Appellant. During the personal hearing the Appellant reiterated their carlier submissions  
made while filing the Appeal under consideration  
Additional Submissions filed by the Appellant  
  
1. They also filed an additional submissions dated 10.04.2023 wherein they have submitted  
  
i)  
  
documents such as copy of agreement executed between IVL India and IVL Sweden,  
copy of debit note issued by IVL Sweden to M/s, IVI. India, Invoice copy raised by M/s.  
IVL India to Brihanmumbai Municipal Corporation.  
  
Discussions and Findings  
We have gone through the entire facts of the case, all the documents placed on record as  
  
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well as all the written and oral submissions made by the Appellant. We have also  
examined the impugned MAAR order whercin it has been held that the Appellant will be  
liable to pay IGST under reverse charge mechanism under Entry No.] of Notification  
10/2017 — IGST (Rate) dated June 28, 2017 on the amount paid to [VL Sweden against  
the receipt of support services in the form of consultancy.  
  
23. The main contentions put forth by the Appellant in their favour are as under:  
  
———— e ert j yement consultancy of the projects under question  
  
was awarded to IVL Sweden by MCGM on the basis of their credentials, work  
experience, and various certification received from different government  
organisation:  
  
23.2 That the Letter of Acceptance was also issued by MCGM in the favour of IVL Sweden:  
  
However, the contract for the said PMC services to be provided to MCGM have been  
  
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signed jointly by the Appellant, i.e., [VL India, IVL Sweden and the recipient MCGM  
as per the mandatory requirement of the bidding eligibility criteria documents issued  
by MCGM in respect of the subject projects which stipulates that the contract can only  
be executed by the wholly owned subsidiary of the foreign entity who has been  
awarded the tender under consideration.  
  
23.4 That in compliance to the aforesaid condition, IVL India was incorporated by IVL  
  
Sweden under the Indian laws for the purpose of execution of the PMC contract.  
  
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ces)  
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That even though the contract was executed jointly by the Appellant, IVL Sweden and  
the MCGM, the ultimate responsibilities for the performance and execution of the  
works lie with 1VL Sweden as the tender under question was awarded to 1VL Sweden  
on the basis of their credentials, work experience and various certifications awarded  
  
by different government organisations.  
  
10|Page  
23.6 That the IVL Sweden has provided Bank Guarantee and Parent Company Guarantee/  
undertaking to the MCGM for the PMC tasks to be carried out by the Appellant in  
  
relation to the subject projects.  
That the invoices for the PMC services rendered to MCGM are raised by the Appellant  
  
23.7  
and the payment for the said services are also made by MCGM to the Appellant only  
in Indian Rupees, which are then transferred to IVL Sweden.  
  
24. Now, having regard to the above facts of the case, the impugned MAAR Order and the  
  
submissions made by the Appellant, the moot issue before us is as under:  
  
(i) Who is the service provider in so far as the transactions under question are concerned?  
That is, who is providing the consultancy services to MCGM as per the contract entered  
with MCGM with respect to the projects under question?  
  
25. Now, we proceed to examine the aforesaid issue in the context of the transactional events  
envisaged under the subject contract. On perusal of the subject contract entered by the  
Appellant, IVL Sweden and MCGM, it is conspicuous that Appellant, i.e., IVL India. is  
  
as the Parent Company. Further, the said contract also provides that the Commissioner  
would pay to the consultant. i.e.. IVL India, the contract fee amount, in consideration for  
the work carried out by them. Thus, in view of the above, it is adequately clear that IVL  
India is providing services to MCGM, and accordingly raising invoices on MCGM for  
receiving the payment agreed upon in the subject contract. We further find that IVL  
Sweden is acting as a guarantor in this entire arrangement which is evident from the  
stipulations/covenants provided in the documents, such as Bank Guarantee, Parent  
Company Guarantee/Undertaking which clearly indicate that the entire PMC work is  
being carried out by the Appellant. i.e., [VL India. The same is also evident by the term  
PMC (Project Management Consultancy) used for the Appellant in Parent company  
Guarantee/undertaking.  
  
Further, it is observed that though as per the Agreement entered by the Appellant and  
IVL Sweden with MCGM, and the Parent company Guarantee / undertaking entered with  
MCGM., the Appellant has been appointed as the PMC (Project Management Consultant)  
while [VL Sweden as the Guarantor for the completion of the subject projects, there is  
no doubt about the fact that the entire project management work is carried out by the  
Appellant with the help of IVL Sweden which has got all the expertise, work experience  
and resources to manage such projects. In other words, it can be said that without the  
services of IVL Sweden, it would not have been possible for the Appellant to bag the  
  
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29.  
  
contract from MCGM to carry out project management consultancy work of such  
measures. In fact, the contract has been awarded to the Appellant based on the credentials  
and work experience of IVL Sweden. The aforesaid observations are also supported by  
the Appellant’ contentions wherein it has been contended that all the responsibility of the  
performance of the work lie with IVL Sweden as IVL Sweden have got all the expertise  
and work experience to handle such massive projects. Thus, it can be safely concluded  
that the Appellant is availing support services from IVL Sweden to carry out the required  
PMC work as per the contract entered with MCGM.  
  
Now, we proceed to examine place of supply of the aforesaid services received by the  
Appellant from IVL Sweden. Since in this case the recipient of services is located in India  
and supplier of the services, namely, IVL Sweden, is located abroad, therefore, Section  
13 of IGST Act, 2017 will be applicable to determine the place of supply. On perusal of  
the aforesaid provision, it is observed that the default provisions of Section 13(2) will  
  
cover the present case as the same does not fit under any of the remaining provisions  
Section 13(2) is being reproduced herein under:  
(2) The place of supply of services except the services specified in sub-sections (3) to  
(13) shall be the location of the recipient of services:  
Provided that where the location of the recipient of services is not available in the  
ordinary course of business, the place of supply shall be the location of the supplier of  
services.  
Thus, on perusal of the above provisions, it is observed that the place of supply of services  
in the present case will be the location of recipient of services, i.e., India.  
Now, we set out to determine as to whether the support services received by the Appellant  
being located in India and supplier of services, namely, IVL Sweden, located outside  
India, can be construed as import of services. To determine this issue, we would like to  
refer to section 2(11) of the IGST Act, 2017, which is being reproduced herein under:  
(11) Import of services” means the supply of any service, where—  
(i) The supplier of service is located outside India;  
  
. (i) The recipient of service is located in India; and  
  
il)‘ The place of supply of service is in India;  
  
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Thus, on perusal of the above provisions, it is clear that the said support services received  
  
by the Appellant from [VL Sweden will come under the ambit of import of services as  
  
the said services fulfill all the criteria of the import of services.  
  
Once it has been established that service under question is import of services, the same  
  
Will be liable for payment of IGST at the hands of the recipient of services in terms entry  
  
1 of the Notification No.10/2017-LT. (Rate) dated 28.06.2017.  
  
Now, we proceed to examine the case laws relied upon by the Appellant in their defense.  
  
The same are enumerated as under:  
  
(i) B.G. EXPLORATION & PRODUCTION INDIA LTD. VERSUS COMMISSIONER OF CGST  
& CEX., NAVIMUMBAL - 2021 (10) TMI 306 - CESTAT MUMBAI  
  
(ii) Ballset Entertainment P. Ltd. Vs Commissioner of Service Tax, Delhi, reported at 2018  
(10) G.S.T.L. 372 (Tri-Del.)  
  
(iii) M/s QUATRO RAIL TECH SOLUTIONS LIMITED - 2019 (10) TMI 1134 -  
AUTHORITY FOR ADVANCE RULING, KARNATAKA  
  
(iv) STATE OF ANDHRA PRADESH & ORS. VERSUS LARSEN & TOURBO  
  
~~ LTD. & ORS. — 2008 (8) TMI 21  
  
On perusal of the aforementioned case laws, it is observed that the facts of the aforesaid  
  
cases are entirely different from the facts of the case under consideration. Hence, it is  
  
concluded that all the case laws relied upon the Appellant in their defense are clearly  
  
distinguishable, and therefore, not applicable in the present case.  
  
Thus, in view of the above discussions and findings, we pass the following order:  
Order  
  
We, hereby, uphold the MAAR Order No. GST-ARA-50/2020-21/B-108 dated  
  
01.12.2022 vide which it has been held that the transfer of monetary proceeds by the  
  
Applicant to [VL Sweden, will be liable for payment of Integrated Goods and Service  
  
Tax under reverse charge mechanism under Entry No.1 of Notification 10/2017 — IGST  
  
(Rate) dated June 28, 2017. Thus, the appeal filed by the Appellant is hereby rejected.  
  
(RAJEEV K R.MITAL) (Dr. D.K. SRINIVAS)  
MEMB MEMBER  
  
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