

**THE AUTHORITY ON ADVANCE RULINGS
IN KARNATAKA
GOODS AND SERVICE TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU – 560 009**

Advance Ruling No. KAR ADRG 10 / 2018

Dated : 29th June, 2018

Present:

1. Sri. Harish Dharnia,
Joint Commissioner of Central Tax,
Bangalore West Commissionerate,
Bengaluru.

. . . . Member (Central Tax)
2. Dr.RaviPrasad.M.P.
Joint Commissioner of
Commercial Taxes (Vigilance)
Bengaluru

. . . . Member (State Tax)

1.	Name and address of the applicant	M/s H&M Hennes & Mauritz India Pvt. Ltd., # 1102, 1104 & 1105, 11 th Floor, World Trade Centre Bangalore, Brigade Gateway Campus, Dr.Rajkumar Road, Malleswaram West, Bengaluru – 560 055, Karnataka.
2.	GSTIN or User ID	29AABCH6109F1ZQ
3.	Date of filing of Form GST ARA-01	31-01-2018
4.	Represented by	Sri Mihir Mehta, Advocate, M/s PDS Legal, Mumbai & Sri. Vaibhav Jain, Manager, Tax & Regulatory Services. E&Y LLP
5.	Jurisdictional Authority – Centre	Principal Commissioner of Central Tax, Bangalore North Commissionerate, Division-IV, Range – BND4, 1 st Floor, No.16/1, S.P. Complex, Lalbagh Road, Bengaluru – 560 027.
6.	Jurisdictional Authority – State	--NA--
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000-00 CGST : Rs.5,000/- & SGST: Rs.5,000/- CIN: UTIB18012900065097 dated 11-01-2018.

**ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS
AND SERVICE TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF
SECTION 98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017**

M/s H&M Hennes & Mauritz India Pvt. Ltd., # 1102, 1104 & 1105, 11th Floor, World Trade Centre Bangalore, Brigade Gateway Campus, Dr.Rajkumar Road, Malleswaram West, Bengaluru – 560 055, Karnataka (herein after referred to as Applicant) having GSTIN number 29AABCH6109F1ZQ, have filed an application, on 31.01.2018, for advance ruling under Section 97 of CGST Act, 2017, KGST Act, 2017 & IGST Act, 2017 read with rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST ARA-01. They also enclosed copy of challan for Rs.10,000/- (CGST- Rs.5,000/- & SGST – Rs.5,000/-) bearing CIN number UTIB18012900065097 dated 11-01-2018.

2. The Applicant is a wholly owned subsidiary of M/s H&M Hennes & Mauritz AB ('H & M Sweden') which is a Swedish company which is into fashion clothing industry engaged in supply of fashion wears all around the globe. The Applicant is engaged in provision of auxiliary support services to the overseas entity i.e. 'Plus Trading Far East Ltd., Hong Kong ('Plus HK') which is also one of the subsidiary of H& M Sweden. Which are primarily involve support services in supplier training, H R & Administrative functions.

3. In view of the above, the Applicant has sought for Advance Ruling on the following question:

- i. Whether the auxiliary services provided by H&M Hennes & Mauritz India Private Limited to Plus Trading Far East Limited, Hong Kong in terms of Auxiliary Services Agreement dated 19th January 2015 (effective from 01 February 2015) qualify as Export of Services under Section 2(6) of the Integrated Goods and Service Tax Act' 2017 ('IGST Act') and hence be treated as zero rated supplies in terms of Section 16 of the IGST Act?

PERSONAL HEARING: / PROCEEDINGS HELD ON 09.02.2018.

4. The Applicant submitted copy of vakalat appointing M/s PDS Legal, Advocates & Solicitors, Mumbai & their partners / associates to represent the applicant / appear, act and plead for them in connection with the proceedings, before the authorities in respect of the instant application for Advance Ruling under CGST / SGST Act'2017.

5. The authorized representatives Sri. Mihir Mehta, Advocate and Sri. Vaibhav Jain, Manager, Tax & Regulatory Services, Ernst & Young LLP, attended the personal hearing proceedings, held on 21.02.2018, 07.03.2018 & 09.05.2018 and presented their submissions. The Applicant, vide their letter dated 27.06.2018, informed that they intend to withdraw the Advance Ruling Application and requested to permit them to withdraw the application.

FINDINGS & DISCUSSION:

6. We have considered the submissions made by the Applicant in their application for advance ruling as well as the submissions made by their representatives during the personal hearing. We also considered the issue/question on which advance ruling is sought by the applicant, relevant facts & the applicant's understanding / interpretation of the law / facts.

7. The Applicant requested to permit them to withdraw the application filed for advance ruling vide their letter dated 27.06.2018.

8. In view of the foregoing, we pass the following

R U L I N G

The application filed by the Applicant for advance ruling is dismissed as withdrawn.

(Harish Dharnia)
Member

(Dr.RaviPrasad.M.P.)
Member

Place : Bengaluru,
Date : 29.06.2018

To,

The Applicant

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, Bangalore North Commissionerate,
Bengaluru

The Asst. Commissioner, LVO- , Bengaluru.

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