THE MAHARASHTRA APPELLATE AUTHORITY FOR ADVANCE RULING FOR GOODS AND SERVICES TAX

(constituted under Section 99 of the Maharashtra Goods and Services Tax Act, 2017)

ORDER NO. MAH/AAAR/SS-RJ/04A/2018-19 **Date- 31.10.2019**

BEFORE THE BENCH OF

(1) Smt. Sungita Sharma, MEMBER

(2) Shri Rajiv Jalota, MEMBER

GSTIN Number	27AAMCS2311K1Z9
Legal Name of Applicant	M/s CMS Info Systems Limited
Registered Address/Address provided while obtaining user id	CMS House, Plot No. 91, Street No. 7, MIDC, Marol, Andheri (East), Mumbai- 400 093,
Details of appeal	Appeal No. MAH/AAAR/05/2018-19 dated 10.05.2018 against Advance Ruling No. GST-ARA-08/2017/B-11 dated 19.03.2018
Concerned officer/Jurisdictional Officer	Central GST, Range- I, Division-X, Mumbai East

PROCEEDINGS

(under Section 101 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST 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 provisions under the MGST Act. Further, the CGST Act, 2017 and MGST Act, 2017, sometimes, shall also be referred as GST Act.

M/s CMS Info Systems Limited (herein after referred to as the "Appellant") had filed application for advance ruling under the provision of Section 97(1) of the CGST Act, 2017. However, the members of the Advance Ruling Authority differed in their opinion in deciding one of the two issues/questions raised by the applicant before them, and consequently had referred the same to the Appellate Authority for Advance Ruling in terms of section 98(5) of the CGST Act, 2017 for decision on the said question. Accordingly, the said issue, which remain

undecided by the Authority for Advance Ruling owing to the difference in their opinions, was eventually decided by the Appellant Authority for Advance Ruling vide Order No. MAH/AAAR/SS-RJ/04A/2018-19 dated 06.08.2018. The Appellate Authority for Advance Ruling vide the aforesaid order had held that the Appellant was not eligible to claim ITC in respect of the Cash Carry Vans, which were used to carry cash as a part of the services provided to their clients as it was observed that the cash or currency, being transported by the Appellant will not be considered as goods as per the definition of the goods provided in section 2(52) of the CGST Act, which inter alia categorically excludes money from the purview of the goods.

Aggrieved by the said AAAR Order dated 06.08.2018, the Appellant had filed writ petition in the Hon'ble Bombay High Court. Thereafter, Hon'ble High Court, vide its order dated 09.07.2019, set aside the impugned AAAR order dated 06.08.218 and directed AAAR to hear and decide the case after considering various submissions made by the Appellant.

In view of the aforesaid Hon'ble Bombay High Court Order, we set out to decide the subject-question asked by the Appellant vide the advance ruling application, filed by them before the Advance Ruling Authority, and which was eventually referred to us in terms of section 98(5) of the CGST Act, 2017.

At the outset, we will reproduce the relevant facts of the case below.

BRIEF FACTS OF THE CASE

1. The Appellant is having cash management network pan India. During the course of providing the cash management services, the appellant is engaged in the following activities:
    - Providing ATMs and installing the same at various locations across India.
    - Managing cash circulation through transporting cash from currency chest to bank branches.
    - Cash pick-up and delivery from and to dedicated banks.

2. Such transportation of cash is done through the security vans popularly known as "cash carry vans". The appellant purchases raw motor vehicles and requisite

fabrication, get them converted to cash carry vans. The appellant also pays GST on fabrication. For this purpose, the appellant purchases motor vehicle and pays GST. Credit of GST is not availed by the appellant presently. While purchasing Cash Carry Vans during pre-GST era, the appellant has paid the Central Excise Duty as well as Value added Tax.

3. When these vans cannot be used further, the appellant sells these motor vehicles as scrap. In certain cases, instead of purchasing motor vehicles, the appellant prefers to hire these motor vehicles.

4. The Appellant had approached the Advance Ruling Authority (AAR) for seeking an advance ruling under Section 97(1) of the CGST Act, in respect of the following questions:

   I. Whether supply of such motor vehicles as scrap after its usage can be treated as supply in the course or furtherance of business and whether such transaction would attract GST? If yes, please provide the rate of GST and/or Compensation Cess.

   II. If answer to Question I is in affirmative, whether Input Tax Credit is available to CMS Info Systems Limited on purchase of motor vehicles i.e. cash carry vans which are purchased, used for cash management business and supplied post usage as scrap.

ORDER PASSED BY AUTHORITY FOR ADVANCE RULING

5. Regarding the issue raised in the Question I of the application, it is held that supply of motor vehicles i.e. cash carry vans as scrap after its usage will be treated as supply in the course or furtherance of business in terms of the provision of Section 7 of the CGST Act, 2017 and such transaction would attract GST as the disposal of cash carrying van is a transaction in connection with or incidental to or ancillary to business in so much as the sale proceeds of such vans is treated as income and reflected in P&L Account, thereby marking such transaction as taxable supply attracting GST thereon. As regards, the rate of GST leviable on such supply, the applicant has not provided any invoice or has informed tariff heading of these goods. Further, it is also not clear

whether after sale these would be usable as vehicles or would be fully scrapped. As the said goods do not appear in the notification no. 2/2017-C.T. (Rate) which exempts the goods from the levy of GST, these taxable supplies would be taxed at rates mentioned in the Notification No. 1/2017-C.T. (Rate), which may be referred by the applicant accordingly.

6. Regarding the issue raised in the Question II of the application, wherein it was asked that if the sale of the cash carry van, as scrap after its usage, held a taxable supply, whether Input Tax Credit is available to CMS Info Systems Limited on purchase of such motor vehicles i.e. cash carry vans which are used for cash management business and supplied, post usage, as scrap, there was difference in opinion on this particular issue between two members of the Advance Ruling Authority. Therefore, the matter was referred to the Appellate Authority for Advance Ruling for giving the appropriate ruling in this regard.

GROUNDS OF APPEAL

7. The Appellant submitted that they were lawfully eligible and entitled for input tax credit of the GST paid on standard motor vehicle and also GST paid on the fabrication of the vehicles to suit the need for cash carrying vehicle.

8. According to Section 17(5)(a) of CGST Act, 2017, input tax credit on motor vehicles and other conveyance is not available; however, the exception has been carved out inter-alia to the motor vehicles and other conveyances used for transportation of goods. In other words, if the motor vehicles and conveyance is used for transportation of goods, input tax credit on motor vehicles is available. The relevant portion of the said section 17(5)(a) is reproduced below:

"Section 17 Apportionment of credit and blocked credit: -

(1) .....

(2) .....

(5) Notwithstanding anything contained in sub-section (1) of Section16 and sub-section (1) of Section 18, input tax credit shall not be available in respect of the following, namely: -

(a) motor vehicles and other conveyance except when they are used-

(i) for making the following taxable supplies, namely: -

(A) further supply of such vehicles or conveyances; or

(B) transportation of passenger; or

(C) imparting training on driving, flying, navigating such vehicles or conveyances;

(ii) for transportation of goods;

.....

.....

9. As per the meaning assigned to "goods" under clause (52) to Section 2 of the CGST Act, money is excluded from the ambit of the "goods". Section 2(52) is reproduced below:

Section 2. Definition – In this Act, unless the context otherwise requires, -

(1) .....

(2) .....

.....

(52) "goods" means every kind of movable property other than money and securities but includes actionable claims, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under contract of supply;"

10. Meaning to "money" has been assigned under clause (75) to Section 2 of the CGST Act, 2017, which is reproduced below:

Section 2. Definition – In this Act, unless the context otherwise requires, -

(1) .....

(2) .....

.....

(75) "money" means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveler's cheque, money order, postal or electronic remittance or any other instrument recognized by the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value;

11. On careful consideration of the meaning assigned to the expression "money", it would be clear that the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit draft, pay order, traveler cheque, money order, postal or electronic remittance or any other instrument recognized by the Reserve Bank of India, only when used as consideration to settle the obligation or exchange with Indian legal tender of another denomination would be considered as "money".

12. In the instant case, the currency transported by the appellant is for the purpose of carrying out the business of maintaining ATMs by the Appellant and hence, the Appellant are not using the same as a consideration for settling of any obligation. The job assigned to the appellant is for the transportation of currency to the desired destination as per their customer banks and while carrying out the activity of transportation, the said currency is plain goods for the Appellants and cannot be used/ is not used in exchange of other Indian legal tender of another denomination.

13. In other words, although in general understanding, what is being transported by the appellants is currency or cash or money, from the Appellant's point of view or for the appellant, what is transported is 'goods' and not 'money' as the said goods being transported would not serve the same purpose of 'money' as in the normal circumstances the money in hands of a person would serve i.e. for the payment of purchases/settlement of dues/discharge of debts etc.;

14. It is once again re-iterated that currency/cash is being transported by the Appellants and in support thereof, copy of CA Certificate dated 25.09.2017 and Draft Red Herring prospectus dated 27.09.2017 is enclosed.

15. In view of the above, the cash carry vans are used for transportation of goods as the currency being transported is not covered under the definition of 'money' and since the motor vehicle converted into the cash carry vans are used for transportation of goods, input tax credit of tax paid is admissible going by the exclusion from the bar on availability of input tax credit as stipulated under Section 17(5)(a)(ii) of CGST Act.

16. Section 2 of the CGST Act assigning meanings to various terms used under CGST Act begins with the expression "In this act, unless context otherwise requires". Normally, the term 'means' makes the definition exhaustive one but such exhaustive definition has to be departed from if the definition section opens with the word "unless context otherwise requires" if there be something in the context to show that the definition could not be applied.

17. In the present case, the context in which the cash carry vans are used for transportation of currency is that the goods of the customer banks are transported by the Appellant and not the money as defined under Section 2 (75) of the CGST Act as the said currency cannot be used as money as understood in the common parlance. Further, the intention of the legislature in excluding money from the definition of "goods" is not to levy CGST on supply of money as otherwise CGST is leviable on supplies of intra- state supply of goods.

18. Rule 138(14) which carves out goods the transportation of which would not require the preparation of e-way bill. The said rule specifically mentioning "currency" under the title "description of goods" further substantiates the contention of the Appellant that the currency transported by the cash carry van is "goods".

19. The provision of the Motor Vehicle Act, 1988 assigned meaning to "goods" under Section 2 (13), "goods carriage" under Section 2(14) and "transport vehicle" under Section 2(47) would also substantiate that the currency would be treated as goods. The said provisions are reproduced herein below:

2. Definition- In this act, unless the context otherwise requires, -

.....

.....

(13) 'goods' includes live-stock, and anything (other than equipment ordinarily used with the vehicle) carried by a vehicle except living persons, but does not include luggage or personal effects carried in a motor car or in a trailer attached to a motor car or the personal luggage of passengers travelling in the vehicle;

(14) 'goods carriage' means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods;

.....

.....

(47) 'transport vehicle' means a public service vehicle, a goods carriage, an educational institutions bus or a private service vehicle;

.....

20. Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 at Sr. No. 117 provides full exemption for Rupee notes when sold to Reserve Bank of India falling under chapter/heading 48/4907 would also substantiate the Appellants' claim that currency is covered under "goods".

21. The certificate of registration and also certificate of fitness issued by the Motor Vehicle Department of Govt. of Maharashtra certifying cash carrying vans to be a 'goods carrier' and 'goods vehicle' also support the Appellant stand.

22. From the certificate of registration, certificate of fitness issued under Motor Vehicle Act and after considering the meaning assigned to the 'goods' under Section 2(13), "goods carriage" under Section 2(14) and "transport vehicle" under Section 2(47) of the Motor Vehicles Act, it is clear that the cash carry vans are used for transportation of goods. Hence, Revenue authorities cannot take a different view under GST.

23. It is further submitted that the Appellant are carrying out the business as defined in Section 2(17) of the CGST Act and without currency being transported by the Appellant could not have rendered supply of business support service on which GST is paid.

Hence denial of input tax credit of tax paid on motor vehicle converted into cash carry van is incorrect.

24. In support of their arguments, the Appellant have relied upon the following judgments:

(a) (Printer Mysore)- 1994(2)SCC 434

(b) Thomas Cook -1994(71) ELT 724(T)

(c) Anyanwu Marteena- 2015 (329)ELT 750 (GOI)

25. The Applicant refers to the view expressed by both the Hon'ble Members to the effect that there is no issue of admissibility when the vehicle is carrying bullion. In the present case vehicle is capital goods under Section 2 (19) and hence even if it is used in stray cases in transportation of bullion input tax credit is admissible as there is no bar from taking credit and in any case, the Appellant are not making any exempt supplies.

26. With the above submission and those made in their applications and additional submissions, it is humbly prayed for holding that Appellant are eligible and entitled for input tax credit of GST paid by them to vehicle manufacturers for supply of standard vehicles and GST paid on the fabrication. The Appellate Authority for Advance Ruling may also be pleased to hold cash carry vans would be covered under exclusion clause of 17(5)(a)(ii) of CGST.

SUBMISSION MADE BY THE RESPONDENT

27. In response to the above submissions made by the Appellant, the respondent, in this case the 'Jurisdictional Officer' has filed their reply, which is being reproduced hereunder:

28. The applicant is engaged in the services of transportation of cash. The cash carrying vans cannot be treated merely as transport vehicles, carrying the goods as claimed by the appellant, as it is a special purpose vehicle which is deployed to collect the currency under the security guards with arms and with 2 supervisors as per the Guidelines of Reserve Bank of India letter dated 06th April, 2018.

29. The appellant transports and manages "the money" which is different from 'goods' even in the eyes of the banking industry and RBI. It is because of this reason that the RBI has prescribed special safeguards specifically for "the money". The fact that these safeguards are prescribed by the RBI are not applicable to goods clearly establishes that RBI considers the money as different from goods. Similarly, in the eyes of the banking industry also the money is not goods. Therefore, in the context of the situation in which the appellant is working, 'money' cannot be considered as 'goods'. Accordingly, only because the definition of 'goods' under the CGST Act, 2017, contains the phrase "unless the context otherwise requires" does not mean that, the context of the appellant requires a definition of goods is different from one as prescribed in the CGST Act,2017.

30. The appellant contention that provision of Motor Vehicle Act and the exclusion of money from the scope of e-Way bill should take precedence over the provisions of the CGST Act, 2017, has been made without having any rational or basis. It is emphasized that the CGST Act has provided an unambiguous and clear definition of 'goods'. Therefore, there is no need for resorting to the provisions of Motor Vehicle Act for looking for the meaning of 'goods. Further, the exclusion of the 'money' from the scope of the e- way bill has no bearing on the definition of the 'goods' provided in the CGST Act. The contention of the appellant in this regard is bereft of any merit, hence not sustainable.

31. Accordingly, they had prayed that the application filed by the Applicant be rejected by the appellate authority.

PERSONAL HEARING

32. A personal Hearing in the matter was conducted on 14.10.2019, where Ms. Padmavati Patil, Advocate, appearing on behalf of the Appellant, reiterated their earlier written submissions filed before us. Vide the said written submissions, she averred that the

Appellant were lawfully eligible and entitled for input tax credit of the GST paid on standard motor vehicle and also the GST paid on the fabrication of the vehicles to suit the need for cash carrying vehicle in light of provision under Section 17(5)(a)(ii) read with Section 2(52) and Section 2(75) of CGST Act.

33. The aforesaid hearing was also attended by Shri Rishi Yadav in the capacity of the Jurisdictional Officer, wherein he reiterated the earlier written submissions, which had been filed before us.

DISCUSSION AND FINDINGS

34. We have carefully gone through the entire case records as well as oral and written submissions made by both the Appellant as well as the Respondent. On perusal of the same, the moot issue, before us, is to determine whether the money being transported by the Appellant in the cash carry vans can be construed as "goods" or otherwise for the purposes of determining the availability of Input Tax Credit of the GST paid on the purchase and fabrication of the subject transport vehicles.

35. Earlier, we had decided the above said issue vide our Order dated 06.08.2018, wherein we had discarded the Appellant's contention favouring the entitlement of the ITC in respect of the subject cash-carry vans, and had held that since the currency transported by the Appellant in the subject cash carry vans will not be considered as goods as envisaged under section 2(52) of the CGST Act, 2017, accordingly, the ITC of the GST paid on the purchase and fabrication of the said carriage vehicles would not be available to the Appellant. However, pursuance to the Hon'ble Bombay High Court Order dated 09.07.2019 vide which we were directed to reconsider the case under the light of all the submissions made by the Appellant. The Hon'ble High Court vide the aforesaid order has observed the following flaws in the impugned AAAR Order dated 06.08.2018:

(i) It was observed by the Hon'ble High Court that the impugned AAAR Order has not dealt with the Appellant's principal submissions, wherein it was contended that the money transported by the Appellant with the aid of cash carry vans would stand

covered by the definition of 'goods', provided under section 2(52) of the GST Act so long as the same is not used as a legal tender as have been stipulated under the definition of the money provided under section 2(75) of the GST Act.

(ii) It was also observed by the Hon'ble High Court that the conclusion drawn by the Appellate Authority in as much as 'money', prior to the issuance of Press note, subsequent to the 28th GST Council Meetings, was not included within the definition of 'goods' provided under the GST law on the basis of the notion that it was only during the 28th GST Council meetings that the GST Council categorically recommended the availment of ITC even in respect of the Motor vehicles, used for transportation of money for or by a banking company or financial institution, is not proper, as the same should have been examined under the existing definition of the 'goods' and 'money' provided under the GST Act.

36. In view of the above observations of the Hon'ble High Court, we set out to reconsider the submissions made by the Appellant afresh. The Appellant had, inter alia, submitted that they were mainly engaged in the business of ATM cash replenishment services, cash delivery and pick up services, management consultancy services etc. They further submitted that in GST, they had registered themselves under business support services having SAC 99859, and were discharging their GST liability on the entire value charged for supply of the said support services. They, further, submitted that they had to purchase the motor vehicles and fabricate/design the same as per the guidelines issued by the Reserve Bank of India, which are then used to transport the cash/bullions as a part of the cash replenishment/ management services agreed to be provided to their clients as per the terms of the agreement entered with them. They further submitted that the money being transported by the cash carry vans under question was nothing but 'goods' for them as they could not use such money for any purpose whatsoever, as they were simply acting as bailee for their clients. In other words, these moneys are not used as legal tender at any stage of the services rendered by them, and hence those cannot be considered as money in accordance with its definition provided under section 2(75) of the CGST Act, 2017. Thus, they contended that in the context of their transactions, the currency being transported by them in the cash carry vans is not money, but is rather goods for them.

37. The Appellant have also adverted to the definitions section provided under section 2 of the CGST Act, 2017, which starts with the clause "In this Act, unless the context otherwise requires, -". By placing reliance on the said clause of the definition section, they emphasized that the meaning assigned to 'money' provided under section 2(75) of the CGST Act, 2017 needs to be understood in the context of the services provided by them. They have also referred to the Rule 138(14) of the CGST Rules, 2017, which provides the list of the goods, which do not require the e-way bills for their movement or transportation by the motor vehicles from one place to the another. In the aforesaid rules, currency has been specified as one of those goods, which do not require e-way bill for their transportation from one place to another.

38. On careful consideration of the aforesaid submissions and facts of the case, placed before us, we are inclined to concur with the Appellant's contention as to what is being transported by them in the cash-carry vans is not the money but the goods for them, as they cannot use such money for any purpose, whatsoever. This fact is also emanating from the Clause 2.7 of the agreement entered between the Appellant (referred in the Agreement as "COMPANY") and its client Canbank Computer Services Ltd. (CCSL), which is being reproduced herein under:

"2.7 The COMPANY warrants that cash given to the COMPANY for replenishment of ATMs shall be used strictly in accordance with the instruction of CCSL. The Company shall not use any of such cash: -

i. for the requirements of any of their other customers and/or;
ii. for any other Bank's transactions;
iii. for any other use by the COMPANY."

39. Now, we would like to examine the above transactional facts pertaining to the Appellant's activities vis-à-vis the meaning of money as envisaged under section 2(75) of the CGST Act, 2017, which has been reproduced herein under:

(75) "money" means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveler's cheque, money order, postal or electronic remittance or any other instrument recognized by

the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value;

40. Now when it has been established that the Appellant cannot use the money, which belong to their clients, at any stage of the activities carried out by them, thus ruling out any possibility of the subject money, transported by them, as being used as legal tender at any stage of the performance of the services rendered by them, it can adequately be inferred that the subject money, transported in the cash carry vans by them, ceases to be anything except goods under the facts and circumstances of the Appellant's case. This notion is also strengthened by the presence of the clause " In this Act, unless the context otherwise requires, -" in the definitions section provided under section 2 of the CGST Act, 2017, which implies that meanings assigned to the various terms under this section of the act is dependent upon the context of the case at hand. In other words, the meaning of any terms or expressions needs to be comprehended in the context of the cases under consideration. In the context of the present case, it is unavoidably warranted to deviate from the literal meaning provided to the term 'money' under section 2(75) of the GST Act, and it has been rightly observed that what is being transported by the Appellant in their cash-carry van is not money but the goods for the reasons discussed above.

41. Further, this proposition is also supported by the rule 138(14) and its Annexures prescribed under CGST Rules, 2017, relied upon by the Appellant to establish that the money has been included in the Annexure along side the other goods specified therein, which will not require any E-way Bill for their movement or transportation by motorised conveyances by from one place to the another. It is to be mentioned that Rule 138 (14) of the CGST Rules, 2017 specifies those goods, which do not require E-way Bills for their transportation. On perusal of the said rules, it is clearly evident that only goods are mentioned therein as well as in the annexure thereto. Among those goods, one of the items mentioned in the annexure bearing the heading "Description of Goods" is 'money', which clearly indicates that the legislature has considered 'money' as 'goods', when money is being transported from one place to another. By applying the above interpretation in the present fact and circumstances of the case in hand, it can decisively be inferred that money under question is nothing but goods.

42. Further, the Revenue's contention, wherein they argued that since the Appellant is using special purpose vehicle to transport the money under the security and supervision of the armed persons/guards as per the guidelines issued by RBI; that the said RBI guidelines are not applicable to the other goods, thereby drawing the inference that even RBI as well the entire Banking Industry treat the said money different from the other goods, and hence 'money' cannot be considered as 'goods', is devoid of any merit and is not sustainable, as just because money is being transported by the customised vehicles, and is given special treatment in terms of its security and its handling by RBI and Banking industry; and that the said guidelines are not applicable to other goods, do not lead to the conclusion that money cannot be considered as 'goods', as it is nowhere mentioned in the GST Act that transportation or treatment of all the goods are to be effected in the uniform manner or the mode of transportation or handling of any goods keeping in mind its value and importance cannot be different from the other goods. Here, the transportation of the currency for the purpose of cash replenishment in ATMs operated by the Appellant's clients are being regulated by RBI in the capacity of the Regulatory Authority, the guidelines of which have to be mandatorily complied with by the Appellant for carrying out their activities. Therefore, the compliance of the guidelines issued by the RBI will not detract the subject money from being goods. Further, non- applicability of the RBI guidelines on the goods other than money is quite obvious, as the RBI is the regulatory authority only in the matter related to the money and not for all the goods. Hence, such arguments, put forth by the Respondent is erroneous and absurd, and do not merit to be considered.

43. Now, when it has been established that money, transported by the Appellant in the cash -carry vans, can be considered as goods, ITC in respect of the cash carry vans used for the transportation of cash will be available to the Appellant in accordance with provisions of section 17(5)(a)(ii) of the CGST Act, 2017, which has been reproduced herein under:

"Section 17 Apportionment of credit and blocked credit: -

(1) .....

(2) .....

(5) Notwithstanding anything contained in sub-section (1) of Section16 and sub-section (1) of Section 18, input tax credit shall not be available in respect of the following, namely: -

(a) motor vehicles and other conveyance except when they are used-

(i) for making the following taxable supplies, namely: -

(A) further supply of such vehicles or conveyances; or

(B) transportation of passenger; or

(C) imparting training on driving, flying, navigating such vehicles or conveyances;

(ii) for transportation of goods;

.....

.....

Now, in view of the above deliberation, we pass the following order:

Order

We, hereby, hold that Input Tax Credit against the GST paid on the purchase, and fabrication of the motor vehicles, used for carrying cash and bullions, is available to the Appellant.

(RAJIV JALOTA)
MEMBER

(SUNGITA SHARMA)
MEMBER

Copy to- 1. The Appellant

2. The AAR, Maharashtra

3. The Pr. Chief Commissioner, CGST and C.Ex., Mumbai

4. The Commissioner of State Tax, Maharashtra

5. The Jurisdictional Officer

7. The Web Manager, WWW.GSTCOUNCIL.GOV.IN

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