

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND
UNDER SECTION 98(4) OF THE TNGST ACT, 2017**

Members present:

Shri C. Thiyagarajan, I.R.S., Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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Advance Ruling No. 2/ARA/2026, dated 09.01.2026

1. *Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.*
2. *In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*
 - (a) *On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.*
 - (b) *On the concerned officer or the Jurisdictional Officer in respect of the applicant.*
3. *In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
4. *Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
5. *The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

GSTIN Number, if any/User id	33ALIPS2621J1Z3
Legal Name of Applicant	M/s JOLARPETTAI VEERAMUTHU SREEDHAR
Trade Name of Applicant	M/s JOLARPETTAI VEERAMUTHU SREEDHAR
Registered Address/ Address provided while obtaining User id	5/63, 1604, Birchwood, Rajiv Gandhi Salai, Egattur, Chengalpattu, Chennai-603103
Details of Application	ARA No. 17/2025 dated - 11.04.2025
Jurisdictional Officer	Centre - Chennai-Outer Commissionerate, Tambaram Division, Kelambakkam Range . State - Kelambakkam Assessment Circle, Chengalpattu Zone, Chengalpattu Division.
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for A. Category B. Description (in brief)	Service Provider
Issues on which advance ruling required	1. Determination of the liability to pay tax on any goods or services or both
Question(s) on which advance ruling is required	1) Whether the place of supply of service rendered by the Applicant is outside India? 2) Whether the service rendered by the Applicant can be deemed to be 'Export of Services' under the IGST Act, 2017 and therefore be a zero-rated supply? 3) Whether the service rendered by the applicant shall attract payment of any Goods and Service Tax (GST) and if yes, then amount of GST that is payable by the applicant considering the fact that major portion of the service is rendered outside India?

Shri. JOLARPETTAI VEERAMUTHU SREEDHAR, having principal place of business at 5/63, 1604, Birchwood, Rajiv Gandhi Salai, Egattur, Chengalpattu, Chennai-603103 (hereinafter called as the "Applicant") has registered with GSTIN 33ALIPS2621J1Z3 under the goods and services tax Act. They have filed this application for advance ruling under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017

2. The Applicant, namely, Shri Veeramuthu Jolarpettai Sreedhar, holder of PAN ALIPS2621J, was a shareholder holding 3536 number of shares in the business of M/s. Smart Point Technologies Pvt Ltd., a company duly incorporated under the Companies Act, of 1956 and engaged in the business of 'Bespoke software designing, development, configuration and testing'. The Applicant, along with two other shareholders of M/s. SmartPoint Technologies Pvt Ltd., namely, Mr. Robert Maria Joseph Francis and Mr. Tarun Kumar Jhabakh, had agreed to sell their entire shareholding in the business of M/s. SmartPoint Technologies Pvt Ltd., to the joint purchasers, namely, M/s. RFXCEL Corporation, a Corporation duly incorporated under the laws of the United States of America and M/s. Antares Vision India Pvt Ltd., a Company duly incorporated under the Companies Act, 2013. The Purchasers mentioned above had agreed to purchase the entire shareholding of the business of M/s. SmartPoint Technologies Pvt Ltd., from the Applicant and the other two shareholders, along with the goodwill of the business of M/s. SmartPoint Technologies Pvt Ltd. Therefore, the purchasers had entered into a 'Non-Compete-cum-Non-Solicitation Agreement' (agreement) dated 21.04.2023, with the Applicant and the other two shareholders. The said agreement primarily restricts the Applicant and the two other shareholders from competing with the businesses of M/s. SmartPoint Technologies Pvt Ltd. and the business of any of the joint purchasers, in any of the jurisdictions in which the three entities, viz. M/s. Smart Point Technologies Pvt Ltd., M/s. RFXCEL Corporation and M/s. Antares Vision India Pvt Ltd., operate. The Applicant and the other two shareholders, for this act of restraint, were to be compensated with monetary considerations. The above-referred agreement had provided that the Applicant shall be paid a total sum of Euros 2,47,520/-, as non-compete cum non-solicitation fee, on the completion of 18 months from the date of the agreement dated 21.04.2023, subject to the satisfactory compliance of the agreement by the Applicant. Therefore, in pursuance to the said agreement dated 21.04.2023, the Applicant issued an Invoice No. SPT/009/24-25 dated 24.10.2024 to M/s. RFXCEL Corporation, demanding the payment of USD 2,67,321.60/- as a non-compete fee. Accordingly, the applicant has filed the present application for advance ruling seeking clarification on the following questions:

- i) Whether the place of supply of service rendered by the Applicant is outside India?
- ii) Whether the service rendered by the Applicant can be deemed to be 'export of services' under the IGST Act, 2017 and therefore be a zero-rated supply?
- iii) Whether the service rendered by the Applicant shall attract payment of any Goods and Service Tax (GST) and if yes, then the amount of GST that

is payable by the Applicant considering the fact that major portion of the service is rendered outside India?

3. Applicant's interpretation of law:

3.1 The Applicant submits that the present act of the Applicant to refraining from competing with the business of M/s. SmartPoint Technologies Pvt Ltd., and the business of the purchasers will amount to supply of service as provided under Clause 5(e) of Schedule II of the GST Act, 2017, which reads as follows :-

"5. Supply of services

The following shall be treated as a supply of services, namely:

.....

(e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; and"

The applicant, however submitted that as per the agreement dated 21.04.2023, the Applicant had partly rendered service within India and the major portion of the service has been rendered outside India, more specifically in the United States of America. It is submitted that as per clauses 2.1.1, 2.1.2(a) and 2.1.2(b) of the said agreement dated 21.04.2023, the Applicant is restrained from directly or indirectly competing with the business of the purchasers and M/s. Smart Point Technologies Pvt Ltd., in any of the jurisdictions in which the purchasers or M/s. Smart Point Technologies Pvt Ltd., operates. It is therefore submitted that, since the primary purchasers, viz., M/s. RFXCEL Corporation, is a Corporation duly incorporated under the laws of the United States of America and operating therein, the Applicant was prevented from indulging in any activity that may directly or indirectly compete with the business of M/s. RFXCEL Corporation in the United States of America. It is therefore, submitted that the Applicant had partly rendered service outside India.

3.2 They have referred to Section 2(6) of the IGST Act, 2017, which reads as follows:

"(6) "export of services" means the supply of any service when, -

- i) The supplier of service is located in India;
- ii) The recipient of service is located outside India;
- iii) The place of supply of service is outside India;
- iv) The payment for such service has been received by the supplier of service in convertible foreign exchange; and
- v) The supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in Section 8;"

They submitted that all the above stipulated conditions are satisfied in the facts of the present case, as the applicant is located in India and is rendering service to a corporation

located in the United States of America. Further, the place of supply is also deemed to be US, as the Applicant is restricted from competing with the business of M/s. RFXCEL Corporation in any of the jurisdictions it operates. In addition, the Applicant is to receive the non-compete cum non-solicitation fee in convertible foreign exchange. It is therefore submitted that the Applicant had rendered export of service, by agreeing to not compete with the business of M/s. RFXCEL Corporation in the United States.

3.3 They referred to section 13(2) of the IGST Act, 2017, the place of supply of service, except services specified in sub-section (3) to (13) of Section 13, shall be the location of the recipient of the service. In the present case, the service proposed to be done by the applicant does not fall within any of the sub-sections mentioned above and consequently, the service provided by the applicant will be deemed to be at a place outside India. This is for the reason that M/s. RFXCEL Corporation is purchasing nine thousand nine hundred and ninety-nine (9,999) shares of M/s. SmartPoint Technologies Pvt Ltd. and M/s. Antares Vision Indian Pvt Ltd. is purchasing one (1) share. Further, the entire sale consideration for purchase of the entire ten thousand (10,000) shares is being paid by M/s. RFXCEL Corporation. The Applicant should not directly or indirectly compete with the business of M/s. Antares Vision India Pvt Ltd. or with the business of M/s. Smart Point Technologies Pvt Ltd., the recipient of service, but that the service provided by the Applicant is predominantly to M/s. RFXCEL Corporation and therefore, the place of supply of service is outside India. Accordingly, the entire consideration received by the Applicant, cannot be considered as consideration received towards service provided by the Applicant in India.

3.4 It is submitted that as per Section 16 of the IGST Act, 2017, the export of services is deemed to be a zero-rated supply, attracting payment of 0% GST in the making of such supply of service. It is therefore submitted that the activity of the Applicant, in partly rendering service outside India, attracts payment of 0% GST.

3.5 They opined that the Applicant is liable to pay GST only with regard to services rendered by the Applicant within India and is exempted from paying GST with regard to the part of the services rendered by the Applicant outside India. Therefore, GST is leviable only to the extent of service rendered by the Applicant in restraining himself from directly or indirectly competing with the business of M/s. Antares Vision India Pvt Ltd. and M/s. Smart Point Technologies Pvt Ltd, inside India.

4. The applicant is under the administrative control of State. The concerned authorities of the Centre and State were addressed to report if there are any pending proceedings against the applicant on the issues raised by the applicant in the ARA application and for comments on the

issues raised. Remarks have been received from the State Authority that there are no pending proceedings on the questions raised in their Advance Ruling Application. As remarks have not been received from Centre authority, it is construed that there are no pending proceedings against the applicant on the issues raised by the applicant in the ARA application.

5. Personal Hearing

5.1 The applicant was given an opportunity to be heard in person on 23.09.2025. Shri. Mohamed Ovaisullah Muhsin, Advocate appeared for the personal hearing as the authorized representative (AR) of M/s. Jolarpettai Veeramuthu Sreedhar. The AR reiterated the submissions made in their application for advance ruling.

5.2 The AR submitted additional submissions in respect of their application for advance ruling. He stated that the applicant is one of the shareholders of M/s. SmartPoint Technologies Pvt Ltd., engaged in the development of software to track the flow of goods. M/s. SmartPoint Technologies has been sold to M/s. RFXCEL Corporation, USA and M/s. Antares Vision India Pvt Ltd., the purchasers. The applicant has received non-compete fee of USD 2,67,321.60 from M/s. RFXCEL for refraining from competing with the business of M/s. SmartPoint Technologies Pvt Ltd., and business of the purchasers. The AR stated that both the purchasers are subsidiary of Antares Vision Group. RFXCEL does business outside India. The AR referred to the Annual Audit Report of Antares Vision Group which shows that majority of business outside India. Only 6.5% from Asia-Oceanic. The AR claimed that since majority of the business of the purchasers are outside India, it amounts to Export of Services as per Section 2(6) of CGST Act, 2017, hence, GST is not leviable on the non-compete fee. The AR referred to the pages of copy of the agreement between the applicant and the purchasers in support of their claim. Members called for the details of segregation of non-compete fee pertaining to services within India and outside India. The AR assured the submission of the same.

5.3 The applicant vide their Additional Submissions dated 22.10.2025 has stated that as regards the question of proportionate value of the non-compete fee received by them for services rendered within India and outside India, the applicant along with two other individuals, being joint shareholders of M/s. SmartPoint Technologies had sold its 9999 shares to M/s. RFXCEL and 1 share to M/s. Antares Vision India. Further, they have stated that the business activities of M/s. Smartpoint Technologies aligns with the business activities of M/s. RFXCEL Corp as both the entities are involved in the development of software technology for advancement of Track and Trace Mechanism in pharmaceuticals and food industry. The business activity of M/s. Smartpoint Technologies is completely unrelated to the business activities of M/s. Antares Vision India which is involved in the production of

various kinds of hardware. They have also furnished details of Domestic Supply and Export Supply of M/s. SmartPoint Technologies prior to the sale of shares to the purchasers in the year 2023 and the details post-sale upto the year 2024-25. It shows that the domestic sale is on an average 1.43% and Export sale is on an average 98.57% during these periods.

5.4 They further submitted that the Purchaser one, M/s. RFXCEL Corp is entitled to assign any of their rights and liabilities as per the agreement. Such a right is not provided to M/s. Antares Vision India and that the sale of 1 share to M/s. Antares Vision India was purely for administrative convenience and for the purpose of ease of doing business. They have segregated the non-compete fee received by the applicant based on their percentage of sale as follows:

For the services rendered in India	- Rs. 3,20,817/-
For the services rendered outside India	- Rs.2,21,53,926/-

5.5 They have also stated that the applicant is prevented only from competing with the business of the joint purchasers and M/s. SmartPoint Technologies and shall not restrict the applicant from involving itself in any of the business activities of other group companies of Antares Vision Group, that does not compete with the business of the said joint purchasers and M/s. SmartPoint Technologies. They have submitted that at present, M/s. Antares Vision Group is not engaged in any business activities related to software development for track and trace mechanisms in India, other than through M/s. SmartPoint Technologies.

5.6 In view of the above, the applicant has undertaken to pay the applicable GST on the non-compete fee received by the applicant for service rendered inside India amounting to Rs.3,20,817/- and requested the Authority for Advance Ruling to exempt the applicant from payment of GST on the amount of non-compete fee of Rs.2,21,53,926/- received for services rendered outside India. The applicant requested for another personal hearing to explain the above factual and legal position in person.

5.7 Shri. Mohammed Ovaisullah Muhsin, Advocate appeared for the second personal hearing on 11.11.2025. The Authorised Representative (AR) referred to the additional submissions made by the applicant after their earlier personal hearing. The AR stated that Place of Supply is only incidental to determine the taxability or otherwise of the applicant's activity and would be covered under Section 97 (2) (e) of CGST/TNGST Act, 2017 under "determination of the liability to pay tax on any goods or services or both". In respect of segregation of non-compete fee, the AR stated that they had made the segregation based on Domestic Supply and Export Supply of M/s. SmartPoint Technologies prior to sale of applicant's shares and post-sale. He further explained that the Track and Trace mechanism is an expensive software and also not legally mandated in India. However, Track and Trace

mechanism is legally mandated outside India. Hence, their domestic supply is less and export supply is more. Taking the domestic supply as 1.43% and export supply as 98.57%, segregation of non-compete fee has been made by the applicant. In respect of the query as to whether the non-compete agreement is applicable to companies being included under M/s. Antares Vision India in the future, the AR explained that the same is applicable in respect of those companies attached to the Group at the time of take over and not thereafter pertaining to track and trace solutions.

6. Discussions and Findings:

6.1 We have carefully examined the submissions made by the applicant in their advance ruling application and the submissions made during the personal hearing. We have also considered the issue involved, the relevant facts and the applicant's submission / interpretation of law in respect of question on which the advance ruling is sought.

6.2 We find that the queries are liable for admission as it gets covered under Section 97 (2) (e) of CGST/TNGST Act, 2017 under "*determination of the liability to pay tax on any goods or services or both*".

6.3 We find that the applicant is one of the shareholders of M/s. Smartpoint Technologies Pvt Ltd., engaged in the development of software to track the flow of goods. M/s. Smartpoint Technologies has been sold to M/s. RFXCEL Corporation, USA and M/s. Antares Vision India Pvt Ltd., the purchasers. The applicant has received non-compete fee of USD 2,67,321.60 from M/s. RFXCEL for refraining from competing with the business of M/s. Smartpoint Technologies Pvt Ltd., and business of the purchasers. We get to understand that both the purchasers are subsidiary of Antares Vision Group. One of the purchaser, M/s. RFXCEL Corporation has its business activity outside India.

6.4 We understand that the applicant has been paid non-compete non-solicitation fee for refraining from competing with the business of M/s. Smartpoint Technologies, M/s. RFXCEL Corporation & M/s. Antares Vision India. M/s. RFXCEL Corporation is a company incorporated and functioning in USA and M/s. Smartpoint Technologies and M/s. Antares Vision India are registered and functioning in India. The agreement between the purchasers and the applicant stipulates that the applicant should not compete with the business of the Purchasers and M/s. SmartPoint Technologies for a period of 18 months from the date of the agreement and that the applicant is to be compensated with a fee for such act of not competing with their businesses.

6.5 We get to understand that M/s. RFXCEL Corp does business in USA and other places outside India and M/s. Smart Point Technologies and M/s. Antares Vision carry out their

business activity in India. As per the non-compete non-solicitation agreement, the applicant cannot do business in the places in which M/s. RFXCEL Corp does business outside India. The applicant also cannot do business in the places in which M/s. Smart Point Technologies and M/s. Antares Vision do business in India. In effect, the applicant cannot do business in all the places where the purchasers are operating.

6.6 Under the facts and circumstances of the instant case, our primary objective would be to analyse and ascertain as to whether the applicant is involved in any "Supply of Service". In this regard, we refer to Schedule II of CGST Act, 2017 which enlists the activities that are to be treated under the category of 'Supply of Services', i.e.,

5. Supply of services

The following shall be treated as supply of services, namely:-

- (a) renting of immovable property;*
- (b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.*
-*
- (c) temporary transfer or permitting the use or enjoyment of any intellectual property right;*
- (d) development, design, programming, customization, adaptation, upgradation, enhancement, implementation of information technology software;*
- (e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; and*
- (f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.*

From the above, it can be inferred that as per Clause 5 (e) of Schedule II of CGST Act, 2017, the activity of agreeing to the obligation to refrain from an act shall be treated as 'Supply of Services'. In the instant application, the applicant has agreed to not do business or compete in the places where the purchasers and M/s. SmartPoint Technologies do business i.e., the applicant has agreed to 'refrain from doing an act'. As such, the activity of the applicant agreeing not to do business amounts to a 'Supply of Service'. As the activity of the applicant to refrain from performing an act falls under Supply of Service, same is taxable under GST as per Section 9 (1) of CGST Act, 2017 which is as follows:

"Section 9. Levy and collection.-

- (1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption on the value determined under section 15 and at such rates, not exceeding twenty per cent, as may be notified by the Government on the recommendations of the*

Council and collected in such manner as may be prescribed and shall be paid by the taxable person”.

Having established that the activity undertaken by the recipient is covered under Supply of Service, we go in to the queries raised in the application:

7.1 Whether the place of supply of service rendered by the applicant is outside India?

In this regard, we find that as per Section 97(2) of the CGST Act, 2017, any question relating to 'Place of Supply' is one of the matters on which Advance Ruling cannot be sought. However, in the instant case, it is seen that "determination of the liability to pay tax on any goods or services or both" is covered under Section 97(2)(e) of the Act, ibid, and in order to determine the same in respect of the query nos.2 & 3, the 'Place of Supply' has to be ascertained. We observe that Section 13 of the IGST Act, 2017, deals with the situation relating to the 'Place of supply' of services where location of supplier or location of recipient is outside India, and the same reads as under :-

"Section 13. Place of supply of services where location of supplier or location of recipient is outside India-

(1) The provisions of this section shall apply to determine the place of supply of services where the location of the supplier of services or the location of the recipient of services is outside India.

(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:"

From the above, and from the 'facts of the case' and submissions given by the applicant, it is seen that the 'Place of Supply' of Service in respect of services rendered to M/s. RFXCEL Corp is outside India. On the other hand, the 'Place of Supply' of Service in respect of services rendered to M/s. SmartPoint Technologies and M/s. Antares Vision India is within India.

7.2 Whether the service rendered by the Applicant can be deemed to be 'export of services' under the IGST Act, 2017 and therefore be a zero-rated supply?

'Export of service' is dealt with in Section 2(6) of the IGST Act, 2017 which reads as under:-

"6) "export of services" means the supply of any service when,-

(i) the supplier of service is located in India;

(ii) the recipient of service is located outside India;

(iii) the place of supply of service is outside India;

(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange ¹or in Indian rupees wherever permitted by the Reserve Bank of India]; and

(v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;"

We find that the activity of the applicant involved in the instant case, i.e., not to compete with the business of the purchasers is a 'supply of service; M/s. RFXCEL has its business

operations outside India; the applicant is the supplier of service and is located in India; the recipient of service, viz., M/s. RFXCEL is located outside India ; as a result, the 'place of supply' of service is outside India; the non-compete fee of USD 2,67,321.60 is received (payment for such service) in foreign exchange; the applicant being the supplier of service and M/s. RFXCEL's client being the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in Section 8. Accordingly, the service rendered by the applicant of not competing with the business of Purchasers, namely, M/s. RFXCEL Corp satisfies all the 5 conditions as per Section 2(6) of IGST Act, 2017 and hence gets covered as "export of services". As a result, the activity would be zero-rated supply, attracting 'Nil' rate of GST.

7.3 Whether the service rendered by the Applicant shall attract payment of any Goods and Service Tax (GST) and if yes, then the amount of GST that is payable by the Applicant considering the fact that major portion of the service is rendered outside India?

Moving on to the activity of the applicant refraining from competing with the activities pertaining to M/s. Smart Point Technologies and M/s. Antares Vision India, both of which are operating in India and as such would either fall under 'Inter-state' supply or 'Intra-state' supply as per Section 7 of Section 8 of the IGST Act, 2017 which reads as below :-

Section 7. Inter-State supply.-

(3) Subject to the provisions of section 12, supply of services, where the location of the supplier and the place of supply are in-

(a) two different States;

(b) two different Union territories; or

(c) a State and a Union territory,

shall be treated as a supply of services in the course of inter-State trade or commerce.

Section 8 Intra-State supply

2) Subject to the provisions of section 12, supply of services where the location of the supplier and the place of supply of services are in the same State or same Union territory shall be treated as intra-State supply.


Accordingly, the applicant would become liable to pay taxes under GST, either as IGST under Section 5 of the IGST Act, 2017, or as CGST plus TNGST under Section 9 of the CGST/TNGST Acts, 2017, as the case may be.

7.4 As per the additional submissions given by the applicant and segregation of non-compete fee based on Domestic and Export supply, 98.57% of the non-compete fee received by the applicant would fall under export of services and attract zero-rated GST. The balance 1.43% of the non-compete fee received by the applicant would attract applicable GST as inter-state and/or intra-state supply.


8. In view of the above, we rule as under:

Ruling

- 1) 'Place of Supply' of Service does not fall under the matters under which Advance Ruling can be sought for under Section 97 (2) of CGST Act, 2017.
- 2) The service rendered by the applicant of not competing with the business of the purchaser, namely, M/s. RFXCEL Corp, which is located outside India, qualifies as "export of services", as it satisfies all the 5 conditions enumerated under Section 2(6) of IGST Act, 2017. Thereby, the impugned activity gets covered as a 'zero-rated supply', attracting 'Nil' rate of GST.
- 3) The activity of the applicant refraining from competing with the activities pertaining to M/s. Smart Point Technologies and M/s. Antares Vision India, both of which are operating in India, would fall either under 'Inter-state' supply or 'Intra-state' supply attracting taxes under GST as applicable.


(B.SUSEEL KUMAR)
Member (SGST)




(C.THIYAGARAJAN)
Member (CGST)

To

M/s. JOLARPETTAI VEERAMUTHU SREEDIAR
5/63, 1604, Birchwood, Rajiv Gandhi Salai, Egattur,
Chengalpattu, Chennai-603103 (By Speed Post)

Copy submitted to:

1. The Principal Chief Commissioner of GST and Central Excise,
26/1, Uthamar Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Commissioner of GST and Central Excise,
Chennai - Outer Commissionerate,
Newry Towers, No.2054, I Block,
II - Avenue, 12th Main Road,
Anna Nagar, Chennai 600 040.

Copy to:

1. The Assistant Commissioner (ST),
Kelambakkam Assessment Circle,
Integrated Building for Commercial Taxes
and Registration Department,
Government Farm Village,
Saidapet, Chennai - 600 035.
2. Stock File - A1