
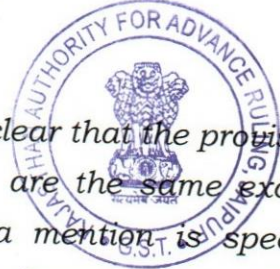
 सत्यमेव जयते	<b>RAJASTHAN AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX</b>  <b>KAR BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN HIGH COURT JAIPUR – 302005 (RAJASTHAN)</b>	
---	---	---

**ADVANCE RULING NO. RAJ/AAR/2019-20/07**

J.P.Meena Additional Commissioner	:	Member (Central Tax)
Hemant Jain Joint Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s All Rajasthan Corrugated Board and Box Manufacturers Association, C-49, Industrial Estate, Baais Godown, Jaipur, Rajasthan 302006
GSTIN of the applicant	:	08AAHAA0728P1ZH
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	a. Classification of any goods or services or both; b. Applicability of a notification issued under the provisions of the act; d. Admissibility of input tax credit of tax paid or deemed to have been paid;
Date of Personal Hearing	:	30.04.2019
Present for the applicant	:	Ms Shuchi Sethi, CA (Authorised Representative)
Date of Ruling	:	17.05.2019

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





- *At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".*
- *The issue raised by M/s All Rajasthan Corrugated Board and Box Manufacturers Association, C-49, Industrial Estate, Baais Godown, Jaipur, Rajasthan 302006 (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a)(b)(d) given as under :*
  - a. Classification of any goods or services or both;
  - b. Applicability of a notification issued under the provisions of the act;
  - d. Admissibility of input tax credit of tax paid or deemed to have been paid;
- *Further, the applicant being a registered person (GSTIN is 08AAHAA0728P1ZH as per the declaration given by him in Form ARA-01) the issue raised by the applicant is neither pending for proceedings nor proceedings were passed by any authority. Based on the above observations, the applicant is admitted to pronounce advance ruling.*

**1. SUBMISSION AND INTERPRETATION OF THE APPLICANT:**

- a. *The applicant is an association having its office in Jaipur (Rajasthan) duly registered under the provisions of the Central Goods and Services Tax Act 2017 read with the provisions of the Rajasthan Goods and Services Tax Act 2017.*



- b. That applicant is engaged for the upliftment and technological advancement of Corrugation Industry and to develop a strong interface with various stakeholders like vendors, customers, government and other associations.
- c. That for the purpose of upliftment and advancement of Corrugation Industry, Federation of Corrugated Box Manufacturers of India based in Maharashtra is conducting a conference and exhibition in Jaipur in December 2019. The applicant will organize and manage the conference and exhibition and it will be attended by delegates, vendors, exhibitors from all states of India including Rajasthan and international vendors as well.
- d. That the following facilities will be offered to the delegates in the event at an all- inclusive registration fees:
- Technical Seminars
  - Access to exhibition
  - Hotel Room Accommodation
  - Cultural programs, lunch & dinner
  - Airport Pick Up & Drop
- e. That registration will be started in advance and advances will also be received against registration fees thereafter.
- f. The interested local, national & international vendors will be offered to participate in the trade fair to showcase and exhibit their products against certain participation charges. Further, various brand promotion packages will be offered to local, national & international vendors in the course of the event.
- g. Since a bundle of services is being offered to the delegates, reference to the concept of 'composite supply' under CGST Act, 2017 is required:



(30) "composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

h. That all the above supplies provided together to the delegates are taxable supplies. To determine natural bundling, Education Guide issued by CBEC in the year 2012 is referred which provided that whether services are bundled in the ordinary course of business would depend upon the normal or frequent practices followed in the area of business to which sendees relate. Such normal and frequent practices adopted in a business can be ascertained from several indicators some of which are listed below -

- The perception of the consumer or the service receiver.
- Majority of service providers in a particular area of business provide similar bundle of services. For example, bundle of catering on board and transport by air is a bundle offered by a majority of airlines.
- If the nature of services is such that one of the services is the main service and the other services combined with such service are in the nature of incidental or ancillary services which help in better enjoyment of a main service.
- Other illustrative indicators, not determinative but indicative of bundling of services in ordinary course of business are -
  - a. There is a single price or the customer pays the same amount, no matter how much of the package they actually receive or use.
  - b. The elements are normally advertised as a package.
  - c. The different elements are not available separately.
  - d. The different elements are integral to one overall supply - if one or more is removed, the nature of the supply would be affected.





That above indicators being applied in the given case, it evidently appears that the supply made by the applicant to the delegates is a composite supply.

- i. Further, principal supply is defined as under:

*"principal supply" means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;*

The primary factor to determine the principal supply is the essential nature of the composite supply and element of the supply imparts that essential nature to the composite supply.

- j. Section 8 of Central Goods and Services Tax Act, 2017 provides as under:

*8. The tax liability on a composite or a mixed supply shall be determined in the following manner, namely: —*


- (a) a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and
- (b) a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax.

Hence, the composite supply provided by the applicant to the delegates shall be treated as a supply of service of organization of conference.

- k. The classification of services under GST is provided vide Annexure of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, relevant extracts of the Annexure and Notification is as under:



Annexure



444	Group 99859	Other Support Services	
450		998596	Events, exhibitions, conventions and trade shows organisation and assistance services.
453		998599	Other support services nowhere else classified

Notification No. 11/2017 - Central Tax (Rate)

23	Heading 9985 (Support services)	(Support services other than (i) and (ii) above.	9	-
----	---------------------------------	--	---	---

The applicant understands that services by the applicant to the delegates shall be classified under HSN 998596 taxable at the rate of 18%.

1. As explained in the facts of the case, the applicant will organize in the course of event, a trade fair also. The exhibitors will be allowed to display their products at a specified location in the trade fair venue, advertise their brand and products, distribute pamphlets or brochures etc. The consideration, i.e., exhibition participation fees will be paid by the exhibitors to the applicant. The applicant understands that the participation fee for exhibition is charged from the exhibitors against the service of organizing trade show.

Hence such service shall be classified under HSN 998596 i.e., Events, exhibitions, conventions and trade shows organisation and assistance services and the applicant shall be liable to pay tax at the rate of 18%.

- m. Those categories of brand promotion packages will be offered in the following ways:



- Branding on Stage Backdrop, Standy, Taxi, E-Rickshaw, Chair Head, Rest Cover, Itineary, Bottle Wrapper, Logo in media Stationery

- Display of their brand in a souvenir for the event (space will be allotted in the souvenir)
- Presentation (for a specific time slot) and DVD Display

That the term 'brand promotion' is not defined under GST but reference can be made to service tax regime where service of brand promotion was a declared service and it was covered under Section 65(105) (zzzzzq).

Brand promotion packages offered by the applicant should be classified under HSN 998397 having description 'Sponsorship services and brand promotion services' taxable at the rate of 18%.

356	Group 99839		Other professional, technical and business services
363		998397	Sponsorship services and brand promotion services

18	Section 8	Business and Production Services		
21	Heading 9983 (Other professional technical and business services)	(i) Selling of space for advertisement in print media.	2.5	-
		(ii) Other professional, technical and business services other than (i) above	9	-

Further, the above entry of classification covers both the services of sponsorship and brand promotion, but sponsorship service is specifically covered under services liable to tax on reverse charge basis under Section 9(3) of CGST Act, 2017 vide Notification No.



13/2017 - Central Tax (Rate) dated 28.06.2017. The applicant understands that brand promotion packages offered by the applicant to partnership firms and body corporate shall be classified under the same entry HSN 998397 having description 'Sponsorship services and brand promotion services' taxable at the rate of 18% and the applicant shall be liable to pay tax on such services under normal charge only.

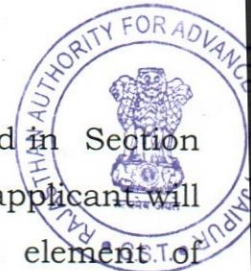
- n. The applicant will procure various supplies during the course of event including the following:
- I. Services by hotel including accommodation, conference venue and food & beverages
  - II. Supply of food & beverages by outside caterers.
  - III. Services provided by event manager like pickup & drop, exhibition stall setup, tenting, etc.

The hotel will be providing a bouquet of Services to the querist like accommodation for the delegates, availability of conference hall and Food & beverages. The above bundle of services shall qualify as a composite supply by the hotel where accommodation service shall be the principal supply.

Input Tax Credit of CGST and SGST charged by the hotel on the composite supply of accommodation service shall be available to the applicant since such supply will be used in course of business and it is an eligible credit in terms of Section 16 of CGST Act, 2017.

- o. In relation to input tax credit on food and beverages supplied by outside caterers, Section 17(5) provides that ITC of tax paid on food and beverages shall be available to the applicant because the applicant will use such inward supply as an element of an outward supply of event organization which is a taxable composite supply.





- p. In relation to rent-a-cab service, the provisions mentioned in Section 17(5) provides for eligibility of input tax credit. Since the applicant will use such inward supply of rent-a-cab service as an element of outward supplies of event organization and brand promotion which are taxable composite supplies, it is understood that ITC of tax paid on rent-a-cab service shall be available to the applicant.

#### **IV. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT**

- I. What shall be the nature of service and classification in accordance with Notification No.11/2017- CT(R) dated 28.06.17 read with annexure attached to it in relation the following services:
- a) Service provided by the applicant to the delegates.
  - b) Service provided by the applicant to the exhibitors.
- II. In relation to the brand promotion packages offered by the applicant in the course of the event,
- a) What shall be the nature of service and classification in accordance with Notification NO.n/2017-CT(R) dated 28.06.17 read with annexure attached to it?
  - b) Whether the applicant is liable to pay tax on services provided to the brand promoters or the liability to pay tax on such services falls on recipient under reverse charge according to Notification No. 13/2017 - Central Tax (Rate)?
- III. Whether Input Tax Credit is admissible for the applicant in respect of tax paid on the following:
- a) Services provided by the hotel including accommodation, food & beverages.
  - b) Supply of food and beverages by outside caterers
  - c) Services provided by event manager like pickup & drop, exhibition stall setup, tenting, etc.



## **V. PERSONAL HEARING**

In the matter personal hearing was granted to the applicant on 09.05.2019 at Room no. 2.29 NCRB, Statue Circle, Jaipur. Ms Shuchi Sethi, C.A. (Authorised Representative) of applicant appeared for PH. During the PH, she reiterated the submissions already made in the application. She further requested that the case may be decided at the earliest.

## **VI. COMMENTS OF THE JURISDICTIONAL OFFICER**

The jurisdictional officer (STO, Ward-6, Circle-L, Commercial Taxes and SGST, Jaipur) has submitted his comments vide e-mail dated 12.04.2019 which can be summarized as under:

Sr. No.	Questions	Advance Ruling Comments
1	1 Nature of Service	Mixed Supply
	a. Service to the delegates	Mixed Supply
	b. Service to the Executors	Mixed Supply
2	2 Brand Promotion Package Service.	Mixed Supply
	a. Nature of Service	Mixed Supply
	b. Reverse Charge Mechanism	Refer to Section 9(4) of CGST Act, 2017.
3	3 Input Tax Credit	Admissible
	a. Nature of Service	ITC Allowed
	b. Reverse Charge Mechanism	ITC Allowed
	c. Nature of Service	ITC Allowed
	d. Reverse Charge Mechanism	ITC Allowed





## **VII. FINDINGS, ANALYSIS & CONCLUSION:**

- a. We find that the applicant is an association having its office in Jaipur (Rajasthan) and is engaged for the upliftment and technological advancement of Corrugation Industry and for the purpose of upliftment and advancement of Corrugation Industry, Federation of Corrugated Box Manufacturers of India based in Maharashtra is conducting a conference and exhibition in Jaipur in December 2019. The applicant will organize and manage the conference and exhibition and it will be attended by delegates, vendors, exhibitors from all states of India including Rajasthan and international vendors as well.
- b. That registration will be started in advance and advances will also be received against registration fees thereafter. The interested vendors will be offered to showcase and exhibit their products against certain participation charges. Further, various brand promotion packages will also be offered to local, national & international vendors in the course of the event.
- c. That the following facilities will be offered to the delegates in the event at an all- inclusive registration fees:
  - Technical Seminars
  - Access to exhibition
  - Hotel Room Accommodation
  - Cultural programs, lunch & dinner
  - Airport Pick Up & Drop

Since the above mentioned facilities or services are given in a package thus a kind of bundled services are being offered to the delegates.



d. The concept of 'composite supply' under GST Act, 2017 is as follows:

(30) "composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

- As per the definition, the essential conditions for a supply to qualify as composite supply can be highlighted as under:
  - a. 2 or more taxable supplies of goods or services or both.
  - b. The taxable supplies should be naturally bundled.
  - c. The taxable supplies should be supplied in conjunction with each other.
  - d. One taxable supply should be a principal supply.
- Other illustrative indicators, not determinative but indicative of bundling of services in ordinary course of business are -
  - a. There is a single price or the customer pays the same amount, no matter how much of the package they actually receive or use.
  - b. The elements are normally advertised as a package.
  - c. The different elements are not available separately.
  - d. The different elements are integral to one overall supply - if one or more is removed, the nature of the supply would be affected.

We find that the above conditions and indicators resulting from concept of composite supply, it evidently appears that the supply made by the applicant to the delegates is a composite supply.

- e. Further, principal supply which is a substantial component under definition of composite supply is defined under GST Act, 2017 as under:



*"principal supply" means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;*

The primary factor to determine the principal supply is the essential nature of the composite supply and element of that supply which imparts essential nature to the composite supply.

- f. While going through the facts, we find that the basic intention of the delegates is to attend the conference and all the other services provided are facilities made available to them for an overall good experience of the conference only.
- g. Therefore, the principal supply in our view is organization of conference. Section 8 of GST Act, 2017 provides as under:

*8. The tax liability on a composite or a mixed supply shall be determined in the following manner, namely: —*

*(a) a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and*

*(b) a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax.*

In the instant case the provision (a) of Section 8 of GST Act, 2017 as mentioned above is applicable. Hence, the composite supply provided by the applicant to the delegates shall be treated as a supply of service of organization of conference.

- h. The classification of services under GST Act, 2017 is provided under Annexure to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, relevant extracts of the Annexure and Notification is as under:



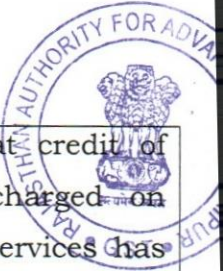
### Annexure

444	Group 99859	Other Support Services	
445		998591	Credit reporting and rating services
446		998592	Collection agency services
447		998593	Telephone-based support services
448		998594	Combined office administrative services
449		998595	Specialised office support services such as duplicating services, mailing services, document preparation and the like
450		998596	<b>Events, exhibitions, conventions and trade shows organisation and assistance services.</b>
451		998597	Landscape care and maintenance services
452		998598	Other information services nowhere else classified
453		998599	Other support services nowhere else classified

### Notification No. 11/2017 - Central Tax (Rate)

23	Heading 9985 (Support services)	(i) Supply of tour operators services. Explanation - "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.	2.5	1. Provided that credit of input tax charged on goods and services used in supplying the service [ , other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)] 48 has not been taken.
----	---------------------------------------	---	-----	---





		[(H) Services by way of house-keeping, such as plumbing, carpentering, etc where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken.
		<b>Support services other than (i) and (ii) above.</b>	9	-

The services by the applicant to the delegates which is a composite supply involving principal supply of organising conference is as per provisions of the GST act cited above is classifiable under HSN 998596 and taxable at the rate of 18% GST (SGST 9%+ CGST 9%).

- i. The applicant along with the course of event will also organize a trade fair. The interested exhibitors will be offered to participate in the trade fair to showcase and exhibit their products in consideration of certain participation charges.

The consideration, i.e. exhibition participation fees will be paid by the exhibitors to the applicant. The participation fee for exhibition is charged from the exhibitors against the service of organizing trade show. Hence such service shall be classifiable under HSN 998596 (i.e. events, exhibitions, conventions and trade shows organisation and assistance services) and applicant is liable to pay tax at the rate of 18% GST (SGST 9%+ CGST 9%).

- j. Further, the applicant along with the course of event will also offer brand promotion whereby interested persons will get to promote





and advertise their product brand in the promotional trade event. The branding facility will be available in the following ways:

- Branding on Stage Backdrop, Standy, Taxi, E-Rickshaw, Chair Head, Rest Cover, Itinerary, Bottle Wrapper, Logo in media, Stationery etc.
  - Display of their brand in a souvenir for the event (space will be allotted in the souvenir)
  - Presentation (for a specific time slot) and DVD Display.
- k. The term 'brand promotion' is not defined under GST Act, 2017 but reference can be made to Service Tax regime where service of brand promotion was a declared service and it was covered under Section 65(105) (zzzzq) as:

*"Taxable service" means any service provided or to be provided to any person, by any other person, through a business entity or otherwise, under a contract for promotion or marketing of a brand of goods, service event or endorsement of name, including a trade name, logo or house mark of a business entity by appearing in advertisement and promotional event or carrying out any promotional activity for such goods, service or event.*

*Explanation- For the purposes of this sub-clause, "brand" includes symbol, monogram, label, signature or invented words which indicate connection with the said goods, service, event or business entity.*

- m. In view of above, brand promotion packages offered by the applicant should be classifiable under HSN 998397 having description 'Sponsorship services and brand promotion services' taxable at the rate of 18% GST (SGST 9%+ CGST 9%).



**Annexure**

356	Group 99839		Other professional, technical and business services
357		998391	Specialty design services including ulterior design, fashion design, industrial design and other specialty design services
358		998392	Design originals
359		998393	Scientific and technical consulting services
360		998394	Original compilations of facts or information
361		998395	Translation and interpretation services
362		998396	Trademarks and franchises
363		998397	<b>Sponsorship services and brand promotion services</b>
364		998399	Other professional, technical and business services nowhere else specified

**Notification No. 11/2017 - Central Tax (Rate)**

18	Section 8	Business and Production Services		
19	Heading 9981	Research and development services	9	-
20	Heading 9982	Legal and accounting services.	9	-
21	Heading 9983 (Other professional technical and business services)	(i) Selling of space for advertisement in print media.	2.5	-
		<b>(ii) Other professional, technical and business services other than (i) above</b>	9	-

Further, the above entry of classification covers both the services of sponsorship and brand promotion, but sponsorship service is specifically covered under services liable to tax on reverse charge basis under Section 9(3) of CGST Act, 2017 vide Notification No. 13/2017 - Central Tax (Rate) dated 28.06.2017, extract of which is reproduced as under:



Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.

We find that brand promotion packages offered by the applicant to partnership firms and body corporate do not fall under the category of *sponsorship* but purely branding. The applicant is liable to pay tax on such services under normal charge only (not under reverse charge basis). The service of brand promotion is classifiable under the combined entry HSN 998397 having description '*Sponsorship services and brand promotion services*' taxable at the rate of 18% GST (SGST 9%+ CGST 9%). and the applicant shall be liable to pay tax on such services under normal charge only.

- n. The applicant will procure various supplies during the course of event including the following:
- I. Services by hotel including accommodation, conference venue and food & beverages
  - II. Supply of food & beverages by outside caterers.
  - III. Services provided by event manager like pickup & drop, exhibition stall setup, tenting, etc.

Further, the hotel will be providing a bouquet of Services to the applicant in the instant case which are as under:

- Accommodation for the delegates
- Availability of conference hall
- Food & beverages

The above bundle of services shall qualify as a composite supply by the hotel where accommodation service shall be the principal supply





since it is the predominant element of supply made by the hotel. According to Section 8 of GST Act, 2017 such composite supplies by hotel shall be treated as supply of accommodation service (accommodation being the principal supply).

- o. Input Tax Credit of CGST and SGST charged by the hotel on the composite supply of accommodation service shall be available to the applicant since such supply will be used in the course of business and it is an eligible credit in terms of Section 16 of GST Act, 2017.
- p. To determine input tax credit on food and beverages supplied by outside caterers, Section 17(5) of GST Act, 2017 (as amended) provides as under:-

*(5) Notwithstanding anything contained in sub-section (1) of section 16 and subsection (1) of section 18, input tax credit shall not be available in respect of the following, namely: —*

*(b) the following supply of goods or services or both—*

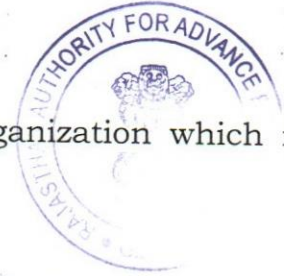
- (i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause(a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:*

*Provided that the input tax credit in respect of such goods and services or both shall be available where an inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;*

While going through the above provisions it can be concluded that ITC of tax paid on food and beverages will be available to the applicant because the applicant will use such inward supply as an



element of an outward supply of event organization which is a taxable composite supply.



- q. The applicant will also manage pick and drop facility in the instant case of organization of conference, exhibition and branding by availing facility of rent-a-cab service. The input tax credit on supply of rent-a-cab service is covered under Section 17(5) of GST Act, 2017 (as amended) relevant extract of which is as under:

*(5) Notwithstanding anything contained in sub-section (1) of section 16 and subsection (1) of section 18, input tax credit shall not be available in respect of the following, namely: —*

*(b) the following supply of goods or services or both—*

- (i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause(a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:*

*Provided that the input tax credit in respect of such goods and services or both shall be available where an inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;*

Since the applicant will use such inward supply of rent-a-cab service as an element of outward supplies of event organization and brand promotion which are taxable composite supplies, therefore ITC of tax paid on rent-a-cab service shall be available to the applicant.






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


**RULING**

- I. The Service provided by the applicant to the delegates and exhibitors is a composite supply and classifiable under Service Code 998596 having Service description "*Events, exhibitions, conventions and trade shows organizations and assistance services*" as per Annexure: Scheme of Classification of Services to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017(as amended from time to time).
- II. The service of brand promotion packages offered by the applicant in the course of the event is a composite supply and classifiable under Service Code 998397 having Service description "*Sponsorship services and brand promotion services*" as per Annexure: Scheme of Classification of Services to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 (as amended from time to time) .

The applicant is liable to pay GST on service of brand promotion and not covered under reverse charge mechanism.

- III. Input Tax Credit is admissible to the applicant in respect of tax paid on the following:-
  - a) Services provided by the hotel including accommodation, food & beverages.
  - b) Supply of food and beverages by outside caterers
  - c) Services provided by event manager like pickup & drop, exhibition stall setup, tenting, etc.

  
J.P. MEENA 12/5/19  
Member  
(Central Tax)

  
HEMANT JAIN 12/5/19  
Member  
(State Tax)



SPEED POST

M/s All Rajasthan Corrugated Board and  
Box Manufacturers Association,  
C-49, Industrial Estate,  
Baais Godown, Jaipur,  
Rajasthan 302006



F.No. AAR/RCBBMA/2018-19/36-39 Date: 20-05-2019

o/c

Copy to:-

1. Commissioner, SGST & Commercial Taxes, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme-, Jaipur 302005.
2. Commissioner, CGST and Central Excise Jaipur Commissionerate, NCRB, Statue Circle, Jaipur, Rajasthan 302005.
3. STO, SGST and Commercial Taxes, Ward-VI, Circle-L, Room No. 417, Zonal Kar Bhawan, Jhalana, Jaipur-04, Rajasthan.