Segoma Imaging Technologies India Pvt. Ltd.

Appellate Authority for Advance Ruling — Maharashtra

ORDER NO. MAH/AAAR/SS-RJ/28/2018-19, Date 03.04.2019 Dated **03.04.2019**

Q Questions Before the Authority

- Whether the supply of photography services by the appellant is liable to SGST under the Maharashtra SGST Act, 2017 and CGST under the CGST Act, 2017, or to IGST under the IGST Act, 2017.
- Whether the said supply can be treated as an export within the meaning of Section 2(23) read with Section 2(6) of the IGST Act, 2017.

F Facts

Segoma India, a Maharashtra-registered subsidiary of Segoma Ltd (Israel), photographs diamonds using its 3D imaging technology for R2Net, which lists them online for customers. Customers deliver diamonds to Segoma India on a returnable basis, and Segoma India uploads the images to software controlled by Segoma Israel. Segoma Israel pays Segoma India in convertible foreign exchange for the photography service, and Segoma India does not give copies of the photographs to R2Net's customers.

H Ruling

The Appellate Authority held that the questions put to the AAR concerned the place of supply, which is not among the matters on which an advance ruling may be sought under Section 97(2) of the CGST Act. It therefore quashed the AAR's ruling dated 20.08.2018 and held that no ruling can be given in this matter. The order gives no answer on either question and does not decide the appellant's arguments on the recipient of service or on the export conditions.

R Reasoning

The Bench took the jurisdictional question first. It reviewed Section 97(2) of the CGST Act, which lists classification, applicability of notifications, valuation, input tax credit, liability to tax, registration and whether an activity is a supply, and found that place of supply is not listed. Because the place of supply decides whether CGST and SGST or IGST applies, and the AAR could not decide it, the AAR ruling was **quashed for want of jurisdiction** . The Bench therefore did not reach the merits of Section 13(3)(a) of the IGST Act or of the export conditions in Section 2(6).

P Provisions Relied On

Section 97(2) of the CGST Act, 2017 and the corresponding MGST Act provision (scope of advance rulings)

Section 100 of the CGST/MGST Acts (appeal to the Appellate Authority)

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Section 101 of the CGST/MGST Acts (order of the Appellate Authority)

Section 13(3)(a) of the IGST Act, 2017 (place of supply of services in respect of goods made physically available); discussed…

Section 2(6) of the IGST Act, 2017 (export of services) and Section 2(23) of the IGST Act, 2017; discussed in the grounds, no…

Section 8 of the IGST Act, 2017 with Explanation 1 (distinct persons), and Section 8(2) (intra-State supply); discussed, not de…

Section 2(93) of the CGST Act, 2017 (recipient of supply); cited in the grounds of appeal

! For the Practitioner

This order settles that an advance ruling in Maharashtra cannot decide the place of supply of a service, so a taxpayer seeking certainty on whether a service is an export or an intra-State supply through an advance ruling will be turned away. It does not decide whether Segoma India's photography services are exports or are taxable as intra-State supplies in Maharashtra. Those questions remain open for assessment, and the appellant's arguments about the recipient of service and the export conditions were not adjudicated.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> mh aaar ss-rj 28 2018-19 sitipl.pdf

Prepared 01-11-2026.

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