M/s Syngenta Biosciences Private Limited, Santa Monica Works, Ilhas, Corlim, North Goa (GSTIN 30AAACZ0348M1ZE)

Appellate Authority for Advance Ruling — Goa

ORDER NO. GOA/AAAR/02/2019-20/3071, dated 3.II.2020 (the date is han… Dated **25.02.2020**

Q Questions Before the Authority

- Whether the activity of technical testing services carried out by the appellant on samples or goods made available by service recipients is to be treated as zero-rated supply of services under Section 16 of the IGST Act, 2017 (that is, export of services).
- If not zero-rated, whether the appellant is liable to pay IGST on the supply, as claimed by it, or CGST and SGST, as ruled by the lower authority.

F Facts

The appellant, based in Goa, carries out technical testing on samples and goods that overseas customers send to it, and shares the resulting test report with those customers abroad. The appellant argued that the service is R&D or testing, that the place of supply is the recipient's location outside India, and that the supply is therefore export or at least inter-State. The lower authority held that the samples were made available by recipients in terms of Section 13(3)(a), so the place of supply is Goa.

H Ruling

Whether the technical testing service is zero-rated supply or export of services under Section 16 of the IGST Act	**No. **Not zero-rated; not export of services.****	The order has no separate RULING section with Q1 and Ans entries. This row is taken from paras 13.2 to 13.4. Conditions (i), (ii), (iv) and (v) of Section 2(6) are met, but the place of supply is in Goa under Section 13(3)(a), so condition (iii) fails.
Tax payable on the supply: IGST as claimed, or CGST and SGST as ruled by the lower authority	****CGST and SGST are payable; IGST is not.****	The order has no separate RULING section. This row is taken from para 16. The supply is treated as intra-State under Section 8(2) of the IGST Act, so Section 7(5)(c) does not apply.

The Appellate Authority rejected the appeal and upheld the advance ruling. The supply is not zero-rated and does not fall within the definition of export of services, because the place of supply is Goa and condition (iii) of Section 2(6) is not met. The supply is intra-State, so the appellant must pay CGST and SGST rather than IGST.

R Reasoning

The Authority read Section 2(6) of the IGST Act, which defines export of services and requires that the place of supply be outside India. It held that Section 13(2) makes the recipient's location the default place of supply, but Section 13(3)(a) displaces that default where the recipient physically makes goods available to the supplier for the

service. Since the samples were made available by the overseas recipients and the testing is physically performed in Goa, the place of supply is Goa. The Authority rejected the appellant's reliance on the test report as the ultimate deliverable, and on earlier service-tax decisions under the Export of Service Rules, 2005, as not applicable to the GST statute. The Authority also applied the plain-meaning rule, citing the Supreme Court decisions in Dilip Kumar & Company and Dharmendra Textile Processors.

P Provisions Relied On

- Section 16 of the IGST Act, 2017 (zero-rated supply)
- Section 2(6) of the IGST Act, 2017 (export of services)
- Section 13(2) and Section 13(3)(a) of the IGST Act, 2017 (place of supply)
- Section 8(2) of the IGST Act, 2017 (intra-State supply)
- Section 7(5)(c) of the IGST Act, 2017 (inter-State supply, argued by appellant and held inapplicable)
- Section 97 of the GST Act (application for advance ruling)
- Section 100(1) and Section 101 of the CGST and GST Acts (appeal and appellate order)

! For the Practitioner

This order confirms that testing services performed in India on goods physically supplied by overseas customers take their place of supply in India under Section 13(3)(a), so they are not export of services under Section 2(6). A practitioner dealing with similar lab, testing or R&D work on customer-supplied samples can rely on it, and it also rejects the argument that the test report, as the final deliverable, decides the place of supply. The order does not decide whether any R&D classification would change the result, and it does not address services where the goods are not physically made available to the supplier.

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 -> goa_aaar_02_2019-20_25.02.2020_sbpl.pdf

Prepared 18-11-2026.

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