BILCARE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 117/2018-19/B- 45, Mumbai, dt. 26/04/2019 Dated **26.04.2019**

Q Questions Before the Authority

- Determining whether the various services provided to foreign clients, i.e. situated outside India and for which the place of supply is in the taxable territory, shall be liable to Integrated Tax (IGST) or to Central Goods and Services Tax (CGST) and State Goods and Services Tax (SGST) under the GST law.
- In case it is ruled that IGST is payable, the procedure to be followed for payment of IGST, as the GST portal does not permit payment of IGST where the place of supply is indicated as the State of Maharashtra.

F Facts

The applicant, registered in Maharashtra with its supply location in Pune, runs a Global Clinical Material Supplies division. For foreign pharmaceutical companies and CROs, it provides storage, distribution, return and destruction of investigational products in India, and primary and secondary packaging services for goods that the client makes physically available to it. The services are priced in USD under standard quotations.

H Ruling

Whether services to foreign clients (place of supply in taxable territory) attract IGST or CGST and SGST	**CGST and SGST are payable; IGST is not applicable**	**Section 13(3)(a) IGST Act** applies because the services relate to goods made physically available by the recipient, so the place of supply is where the services are performed, i.e. Maharashtra. The export test in section 2(6) is therefore not met.
Procedure for payment of IGST where the portal does not permit it for a Maharashtra place of supply	**Not answered**	Question was not answered because IGST is not applicable on the facts.

The authority held that the services are liable to CGST and SGST and not to IGST. Although the recipient is outside India, **the place of supply is in the same State as the supplier** under section 13(3)(a) of the IGST Act, so the supply is intra-State and does not qualify as export under section 2(6). Question 2 was not answered because IGST is not applicable.

R Reasoning

The authority first noted that section 13 of the IGST Act governs the place of supply where the recipient is outside India. It then found that the services are supplied in respect of goods made physically available by the recipient to the supplier, bringing section 13(3)(a) into play, so the place of supply is the location where the services are actually performed. Because that location is the supplier's State of Maharashtra, the supply is intra-State, the section 2(6) export condition fails, and CGST and SGST apply. The applicant's arguments on sections 8(2), 7(5)(c) and 5(1) of the IGST Act were recorded, but the operative reasoning rests on section 13(3)(a).

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

P Provisions Relied On

- Section 13(1), 13(2) and 13(3)(a) of the IGST Act, 2017
- Section 2(6) of the IGST Act, 2017 (export of services)
- Section 9(1) of the CGST Act, 2017 and the corresponding Maharashtra GST Act provision (levy of CGST and SGST on intra…
- Sections 97 and 98 of the CGST Act and MGST Act (advance ruling procedure)

! For the Practitioner

This ruling is useful for Maharashtra-registered service providers who perform processing, packaging or storage work on client-supplied goods for overseas recipients, because it shows that section 13(3)(a) can make the place of supply the place of performance, which may leave the supply intra-State. It does not decide the portal procedure for IGST payment, and it binds only the applicant. Practitioners should check it against the applicant's facts, since the order does not resolve the applicant's reliance on sections 8(2) and 7(5)(c), and an appeal lies to the Maharashtra Appellate Authority.

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 -> maharashtra_aar_117_2018-19_bilcare_26.04.19.pdf

Prepared 02-11-2026.

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