

M/s H&M Hennes & Mauritz India Pvt. Ltd.

Authority for Advance Ruling — Karnataka

KAR ADRG 10 / 2018 Dated : 29th June, 2018

Dated **29.06.2018**

Q Questions Before the Authority

- Whether the auxiliary services provided by H&M Hennes & Mauritz India Private Limited to Plus Trading Far East Limited, Hong Kong in terms of Auxiliary Services Agreement dated 19th January 2015 (effective from 01 February 2015) qualify as Export of Services under Section 2(6) of the Integrated Goods and Service Tax Act 2017 ('IGST Act') and hence be treated as zero rated supplies in terms of Section 16 of the IGST Act?

F Facts

The Applicant is an Indian wholly-owned subsidiary of H&M Hennes & Mauritz AB, Sweden. It provides auxiliary support services primarily involving supplier training, HR, and administrative functions to an overseas group entity, Plus Trading Far East Ltd., Hong Kong. The Applicant approached the Authority to clarify whether such services qualify as an export of services.

H Ruling

The Authority for Advance Ruling dismissed the application as **withdrawn**. The decision was based entirely on the Applicant's voluntary request to withdraw their application prior to the issue of a final ruling.

R Reasoning

The Applicant submitted a letter dated 27.06.2018 expressing their intention to withdraw the Advance Ruling application and requesting permission for the same. The Authority considered the Applicant's request alongside the initial application and submissions made during the personal hearings. Consequently, without adjudicating on the substantive merits under Section 2(6) or Section 16 of the IGST Act, the Authority formally **dismissed the application as withdrawn**.

P Provisions Relied On

Section 98(4) of the Central Goods and Services Tax Act, 2017

Section 98(4) of the Karnataka Goods and Services Tax Act, 2017

Section 97 of the Central Goods and Services Tax Act, 2017

Section 2(6) of the Integrated Goods and Services Tax Act, 2017

Section 16 of the Integrated Goods and Services Tax Act, 2017



For the Practitioner

This order illustrates that advance ruling applications can be **withdrawn upon request** before a final determination is pronounced. It holds no precedent value on whether cross-border auxiliary support services constitute an export of services under GST.

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 -> [krntk 10.18 dt 29.06.18 h mipl.pdf](#)

Prepared 19-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com