M/s Gifts On Airline Solutions Pvt. Ltd., 38, Panchsheel Watika, Hawa Sarak, Sodala, Jaipur, Rajasthan 302006 (GSTIN 08AAHCG1114B1ZA)

Authority for Advance Ruling — Rajasthan

Advance Ruling No. RAJ/AAR/2019-20/17, dated 30.07.2019 (Rajasthan A… Dated **30.07.2019**

Q Questions Before the Authority

- Classification of any goods or services or both.
- Admissibility of input tax credit of tax paid or deemed to have been paid.
- Determination of the liability to pay tax on any goods or services or both.

F Facts

The applicant markets promotional activities for customer delight for its B2B partners and their customers, and charges a marketing fee with GST at 18% under SAC 998599. Its B2B partners issue vouchers, redeemable on the applicant's website for hotels, restaurants, clothing, footwear, apparel and sports equipment, to their customers free of cost as a sales promotion. The applicant treats the goods it supplies under these vouchers as its own expenses and avails input tax credit on them.

H Ruling

No ruling was given on any of the questions. The authority admitted the application, but the applicant withdrew it by a letter dated 29.07.2019, so the authority held that no ruling would be given. The jurisdictional officer's comments, which suggest the services may fall under SAC 998312 and that GST is payable on the gross amount received, are recorded but are not the authority's findings.

R Reasoning

The authority first examined admissibility under Section 97(2)(a), (d) and (e) of the GST Act and found the application admissible, as no proceedings were pending or passed on the same issues. The jurisdictional officer then commented that the services appear to be business consulting including public relations, and that ITC could not be commented upon because it was unclear what goods or services the applicant was receiving free of cost. After the applicant's additional submission and power of attorney, the authorised representative withdrew the application on 29.07.2019, and the authority accepted the withdrawal and gave no ruling.

P Provisions Relied On

Section 97(2)(a), (d) and (e) of the CGST/SGST Act, 2017 (classification, admissibility of input tax credit, and determination of…

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

Section 99 of the CGST/RGST Act, 2017 (constitution of the Appellate Authority for Advance Ruling)

Section 100 of the CGST/RGST Act, 2017 (appeal against the advance ruling within 30 days)

! For the Practitioner

This order settles nothing on the merits, so it should not be cited as authority on classification, ITC or tax liability for free promotional vouchers. A practitioner may still note the jurisdictional officer's preliminary views, namely SAC 998312 for the services and tax on gross amounts received, as the revenue's likely position. Anyone advising on free-voucher promotions should look for a reasoned ruling or the statutory provisions instead. Reading the full order is worthwhile only for the procedural history and the officer's comments.

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 -> raj_aar_17_2019-20_goaspl.pdf

Prepared 06-11-2026.

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