M/s. Segoma Imaging Technologies India Private Limited

Authority for Advance Ruling — Maharashtra

GST-ARA- 30/2018-19/B- 92 Mumbai, dt. 20.08.2018 Dated **20.08.2018**

Q Questions Before the Authority

- Whether the supply of photography service is liable to SGST under the Maharashtra Goods and Service Tax Act, 2017 (MGST Act, 2017) and CGST under Central Goods and Service Tax Act, 2017 (CGST Act) or IGST under Integrated Goods and Service Tax Act, 2017 (IGST Act, 2017)?
- Or is it a zero rated "export" supply within the meaning of Section 2(23) r/w Section 2(6) of the IGST Act, 2017?

F Facts

The applicant is an Indian company and a 100% subsidiary of an Israeli entity. It provides specialized photography services in India where local diamond vendors deliver physical diamonds to the applicant's premises to be photographed. The applicant uploads the images to the foreign parent's platform and receives consideration in convertible foreign exchange from the parent entity.

H Ruling

Liability to CGST/SGST vs IGST on photography services	**Answered in the affirmative (liable to CGST and SGST)**	Treated as intra-state supply
Qualification of service as zero-rated export of services	**Answered in the Negative**	Does not satisfy conditions under Section 2(6) of the IGST Act

The Authority held that the photography services provided in India do **not qualify as export of services** and are not zero-rated. The activity is treated as an intra-state supply liable to local CGST and SGST.

R Reasoning

The ruling turned primarily on **Section 13(3)(a) of the IGST Act** , which provides that for services performed in respect of goods physically made available to the service provider, the place of supply is the location where the services are actually performed. Because the physical diamonds are provided to the applicant in India for photography, the place of supply is in India. Consequently, condition (iii) of Section 2(6) of the IGST Act is not fulfilled, disentitling the transaction from being classified as an export of service. The authority further observed that the applicant operates as a representational establishment in India for its foreign parent, failing condition (v) of Section 2(6) as well.

P Provisions Relied On

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

Section 2(6) of the IGST Act, 2017	Section 2(23) of the IGST Act, 2017
Section 8 Explanation 1 of the IGST Act, 2017	Section 13(3)(a) of the IGST Act, 2017

! For the Practitioner

This ruling highlights that services physically rendered on goods in India cannot be treated as an **export of services** , even if contractually commissioned and paid for in foreign currency by a foreign parent entity. Practitioners must evaluate physical place of performance under Section 13(3)(a) before relying on foreign remittance to claim export benefits.

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 -> mah_aar_30_2018-19_b-92_20.08.2018_sitipl.pdf

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