

CA Ashit Shah

11 General Power of Attorney Holder liable to pay GST on Renting of Immovable property Facts of the matter The applicant is a non-resident Indian and owns an immovable property in Bangalore, India and rented the said commercial property to the tenants and is in receipt of rental income. The applicant has sought advance ruling in respect of the following questions: Whether the Applicant is liable to be registered in Karnataka under KGST/ CGST Act 2017? Whether applicant is required to pay tax on renting of commercial building? Contention of the applicant Ongoing through the definitions of (i) Location of supplier of Services – S. 2 (71); (ii) Place of supply - Section 12 & 13 of IGST Act; and (iii).....