

GST payable on Services of Boarding and Lodging Facility for Officials of Municipal Corporation for conducting General Election

FACT OF THE CASE

1. The applicant, M/s. Golconda Hospitality Services and Resorts Limited, are in the business of providing accommodation and services and in the course of the business they have supplied the services of boarding and lodging facilities for the officials of Greater Hyderabad Municipal Corporation for conducting 2018 General Election for Telangana State Legislative Assembly.
2. According to the applicant these services are exempt from GST under Sl.No.3 of Notification No.12/2017, dt: 28.06.2017, which however needs to be clarified.
3. The applicant has sought advance ruling on the issue of whether the services provided by the applicant to GHMC are exempt under Sl.No.3 of Notification No.12/2017.

DECISION OF THE CASE

1. The coram of S.V.Kashi Vishweswara Rao and B.Raghu Kiran held that the applicant provided accommodation services to GHMC in relation to conduction General Elections to the Legislative Assembly of Telangana State.
2. Thus there is no direct relation between the services provided by the applicant and the functions discharged by the GHMC under Article 243W read with schedule 12 to the Constitution of India. Therefore these services do not qualify for exemption under Notification No. 12/2017.