

ADVANCE RULING IN GST

(April 2020 - March 2021)

<u>Name of Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
Andhra Pradesh State Road Transport Corporation	Transport Industry	AAR No. 9/AP/GST/2020 dated:05-05-2020	<ul style="list-style-type: none"> The applicant is public sector undertaking established under RTC Act, 1950 under the Act of Parliament. It is engaged in transportation of passengers both as stage carriers and contract carriers and also in transportation of goods. <p><u>The following questions were raised</u></p> <p>Question: Does the contract services of the applicant are covered under contract carriage as specified vide serial no 15 of notification 12/2017; What is the rate of tax payable?</p> <p>Answer: As per the information given by the applicant, he is rendering rental services and his tax liability under GST law is 18%</p> <p>Question: Does the applicant require to file reconciliation statement in FORM GSTR-9C?</p> <p>Answer: As per section 97(2) this question doesn't fall under the scope of advance ruling</p>
Zigma Global Environ Solutions Private Limited	Solid Waste (MSW) Management Service provider	AAR No.10/AP/GST/2020 dated:05-05-2020	<ul style="list-style-type: none"> The applicant offers solutions involving segregation, treatment, recycling of Municipal Solid Waste (MSW) and thus clearing MSW landfills mandated under the solid waste management Rules 2016 and central Pollution control Board Guidelines for Disposal of Legacy Waste, February, 2009. M/s Tirupati Smart City Corporation, a govt. organization intends to enter into a "DESIGN-BUILD- OPERATE,, (DBO) system contract with a Private service Provider to implement the project on "Remediation of Ramapuram Dumpsite through Bio-mining process <p><u>Before entering in contract with M/s Tirupati Smart City Corporation, the applicant has raised following queries</u></p> <p>Question: Classification of the services provided by the Applicant.</p> <p>Answer: The services of the applicant fall under Sl.No.32 of heading 9994 of Notification No: 11/2017 Central tax (Rate) dt. 28.06.2017.</p> <p>Question: Whether the service recipient i.e', M/s. Tirupati Smart City Corporation is a "Governmental Authority" as per the definition of Notification No: 12/2017 Central Tax (Rate) dt: 28.06.2017.</p> <p>Answer: The Service recipient is Government authority.</p> <p>Question: Whether services provided by the Applicant is exempted under Sl.No.3 of Notification 12/2017 dated 28.07.2017 as amended?</p> <p>Answer: Affirmative.</p> <p>Question: Whether the Governmental Authority is liable to deduct TDS as per the provisions of section for the services rendered as state in the Application?</p> <p>Answer: Does not arise, as the services are exempted.</p>
Pulluri Mining & Logistics	Logistic Industry	AAR No.11/AP/GST/2020 dated:05-05-2020	<ul style="list-style-type: none"> The applicant is a support service provider relating to mining.

ADVANCE RULING IN GST

(April 2020 – March 2021)

Private Limited			<ul style="list-style-type: none"> The applicant has received work from M/s. Sree Jayajyothi Cements Private Limited for executing mining contract at Srinagar <p><u>The following question was raised</u></p> <p>Question: Whether the HSD Oil issued free of cost by the service recipient to the applicant would form part of value of supply of service by the applicant as per Section 15 of the CGST Act, 2017? And more particularly under sub-section (2) (b) of Section 15 of the CGST Act”.</p> <p>Answer: The HSD Oil issued free of cost by the service recipient to the applicant would form part of value of supply of service by the applicant.</p>
Lakshmi Tulasi Quality Fuels	Petroleum product supplier	AAR No. 12 /AP/GST/2020 dated:05-05-2020	<ul style="list-style-type: none"> The applicant is having Petrol bunk and engaged in supply of petroleum oils and lubricants The applicant has entered into a lease agreement with D-Twelve Spaces Private Limited which is inter alia engaged in the business of running, managing and operating the day to day affairs of residential premises and sub lease of such residential premises to individuals (including students) for the purpose of long stay accommodation <p><u>The following question was raised</u></p> <p>Question: Whether the applicant is eligible for the exemption from payment of GST on the monthly rentals received by her on lease of her residential building at Telangana to D-Twelve Spaces Private Limited, as per SI.No.13 of the Notification No.9/2017 Dated 28-6-2017.</p> <p>Answer: The classification of service provided by M/s. Lakshmi Tulasi Quality Fuels, is covered under SAC 997212 and hence under entry no.16 of Notification No.8/2017 (Integrated Tax)(Rate), Dt:28-6-2017, liable to IGST @ 18%.</p> <p>The entry No.13 of Notification No.9/2017 (Integrated Tax) (Rate) Dated 28-6-2017 – “services by way of renting of residential dwelling for use as residence” is not applicable to the present case on hand.</p>
Ushabala Chits Private Limited	Auction Business	AAR No.13/AP/GST/2020 dated:05-05-2020	<ul style="list-style-type: none"> The applicant is a company engaged in conducting chit auctions for the past 36 years and is one of the longest standing organisations. They register the members and conduct auction in respect of each chit each month. The member winning the auction will collect the prize money from the company. The company will be collecting subscriptions from members by dividing the prize money with number of members. The applicant is collecting the foreman commission @5% from the amount to be distributed to the member taking the prize money. The GST is paid on the foreman commission @12%. T

ADVANCE RULING IN GST

(April 2020 – March 2021)

			<ul style="list-style-type: none"> The foreman is responsible for registering the members, collection of money from the members, conduct of auctions and other related matters. <p><u>The following questions were raised</u></p> <p>Question: Whether the interest/penalty collected for delay in payment of monthly subscription by the members forms a supply under GST?</p> <p>Answer: Affirmative.</p> <p>Question: If the said interest/penalty is a supply, what is the classification and rate of duty applicable on the said supply?</p> <p>Answer: It is classified under SI. No 15 of Heading 9971 Financial and related services, GST @12% as per Notification No. 8/2017-Integrated Tax (Rate) dated, the 28th June, 2017 as amended from time to time.</p>
Leprosy Mission Trust India	Healthcare Service Provider	AAR No. 14 /AP/GST/2020 dated:05-05-2020	<ul style="list-style-type: none"> The applicant was registered as a society under the Societies Registration Act of 1860. It has also diverse set of programmes i.e., Healthcare, Sustainable Livelihood, Community Empowerment, Advocacy, and research and Training. <p><u>The following questions were raised</u></p> <p>Question: Whether services provided under vocational training courses recognised by National Council for Vocational Training (NCVT) is exempted either under Entry N0.64 of exemptions list of Goods and Services Tax Act, 2017 or under Educational Institution defined under Notification No. 12/Central Tax (Rate).</p> <p>Answer: The services provided under vocational training courses recognised by National Council for Vocational Training (NCVT) are only exempted under Entry at serial N0.66 (a) of Notification No.12/2017 Central Tax (Rate) dated 28th June 2017.</p>
Halliburton Offshore Services Inc.(Oil India)	Oilfield Service provider	AAR No.15/AP/GST/2020 dated:13.05.2020	<ul style="list-style-type: none"> The applicant is a global service provider engaged in providing various oilfield services to exploration and production companies <p><u>The following questions were raised</u></p> <p>Question: Whether the supply of mud engineering services along with supply of imported mud chemicals and additives provided on consumption basis by the Applicant under the Contract qualify as composite supply.</p> <p>Answer: No</p> <p>Question: If the answer to Para (a) is no, then whether such supply of mud chemicals and additives on consumption basis at OIL India's location in India provided under the Contract qualify for concessional GST rate of 5% against an Essentiality Certificate ('EC') under Notification No. 50/2017-Customs dated 30 June 2017.</p> <p>Answer: The benefits under referred Customs Notification is available to supply of such goods at the time of their importation subject to fulfillment of description, tariff item, lists and conditions specified therein and subject to the satisfaction of the Proper Officer.</p>

ADVANCE RULING IN GST

(April 2020 – March 2021)

Halliburton Offshore Services Inc.(Oil India)	Oilfield Service provider	AAR No.16/AP/GST/2020 dated:13.05.2020	<ul style="list-style-type: none"> The applicant is a global service provider engaged in providing various oilfield services to exploration and production companies <p><u>The following questions were raised</u></p> <p>Question: Whether reimbursement received towards LIH equipment can be considered as a supply as per Section 7 of the CGST Act, 2017 and hence, liable to GST?</p> <p>Answer: Affirmative</p> <p>Question: If reimbursement received towards LIH equipment can be considered as supply and liable to GST, what would be the classification and the rate of GST applicable on such supply?</p> <p>Answer: The reimbursement received towards LIH equipment is classifiable as Supply of Goods in terms of section-7 of the GGST Act, 2017. Depending upon the nature of actual goods involved in the subject activity, their classification is as per HSN notified for the goods and the classification Rules made in this regard. Accordingly, the provisions relating to chargeability and levy of GST under the CGST Act and the Rules made there under as applicable to the supply of goods will apply.</p>
Consulting Engineers Group Limited	Engineering service provider	AAR No.17/AP/GST/2020 dated: 13.05.2020	<ul style="list-style-type: none"> The Applicant has agreed to provide project Management consultancy Services to Andhra Pradesh Panchayat Raj Engineering Department (APPRED) <p><u>The following questions were raised</u></p> <p>Question: Whether the 'Project Management Consultancy' services provided to Andhra Pradesh Panchayat Raj Engineering Department for Andhra Pradesh Rural Road Project (APRRP) for Road Construction can be termed as 'Pure Services' as referred in Sl. No. 3 – (Chapter 99) of Table mentioned in Notification No. 12/2017 – Central Tax (Rate) Dated 28/06/2017 and accordingly eligible for exemption from Central Goods and Service Tax and Sl. No. 3 – (Chapter 99) of Table mentioned in G.O.Ms.No.588 – (Andhra Pradesh) State Tax (Rate) Dated 12/12/2017 and accordingly eligible for exemption from Andhra Pradesh Goods and Service Tax.</p> <p>Answer: Affirmative</p>
High Tech Refrigeration & Air conditioning Industries	Works Contractor	GOA/GAAR/5 of 2019-20/530	<ul style="list-style-type: none"> The applicant is engaged in the business of maintenance or repair service of on works contract basis and erection, commissioning & installation of Refrigerator, Air condition machine and similar types of machines <p><u>The following questions were raised</u></p> <p>Question: Fixing of Air conditioner & VRV system in Goa for a client (Recipient) registered outside Goa but not registered in Goa. Whether IGST or (SGST & CGST) rate applicable & whether billing B to C OR B To B</p> <p>Question: Supplying of Air conditioner to client (Recipient) registered outside Goa but not registered in Goa consisting of Air conditioner (28%) Copper pipe, Drain pipe, Electric cable etc (18%) and fixing rate (18%). These items can be supplied/Billed them separately under GST</p> <p>Question: Supplying of Air conditioner (28%) for residential house in Goa consisting of in case require additional item Copper</p>

ADVANCE RULING IN GST

(April 2020 - March 2021)

			<p>pipe, Drain pipe, Electric cable etc (18%) and fixing rate (18%). Billing them separately is allowed/ok.</p> <p>Question: Can installation of Air conditioner (28%) can be done by sister concern or Third party to client based in Goa or Outside Goa @ (18%) GST for fixing.</p> <p>Question: Can composite Dealer raise Service Bill for Fixing of Air Conditioner & also what GST Rate applicable.</p> <p>Question: Whether stabilizer may or may not be sold with Air conditioner what is the Rate of GST Applicable on Stabilizer (18%) when it is Attached / Supplied with Air conditioner (28%)</p> <p>Question: Rate of GST on Centralized Air Conditioning Systems. For (works contract) Rate of GST on Split Air Conditioning System fixed in room. And Rate of GST on movable Air conditioning System. Client Registered in Goa or Client registered outside Goa.</p> <p>Answer: The ruling so sought by the Applicant is accordingly answered as under:-The nature of supply made by the applicant is to be treated as a supply of goods in the course of interstate trade or commerce and tax is to be charged accordingly.</p>
Springfields (India) Distilleries	Hand Sanitizers manufacturer	GOA/GAAR/1 of 2020-21/530 dated 29.06.2020	<ul style="list-style-type: none"> The Applicant is a registered partnership firm manufacturing Hand Sanitizers <p><u>The following questions were raised</u></p> <p>Question: Hand Sanitizer is covered under following HSN Code & rate 30049087 - Antihypertensive drugs : Antibacterial formulations not elsewhere specified or included HS Code and Indian Harmonized System Code. Rate of GST is 12%.</p> <p>Question: The Ministry of Consumer Affairs, Food and Public Distribution, in a notification CG-DL-E13032020-218645 has classified Hand Sanitizers under the Essential Commodities Act, 1955 as an essential commodity and thus exempt from GST.</p> <p>Answer: Alcohol Based Hand Sanitizers manufactured by the applicant are covered by HSN 3808 and are accordingly taxable at appropriate rate as per schedule entry notified vide Notification No. 1 Central Tax (Rate) dated 28/06/2017.</p>
The Leprosy Mission Trust India	NGO	01/WBAAR/2020-21 dated 29.06.2020	<ul style="list-style-type: none"> The Leprosy Mission Trust India is registered u/s 12A of the Income Tax Act'1961. It is a Non-Governmental Organization (NGO), which, among others, administers Vocational Training institute named Bill Edgar Memorial Vocational Training Centre (BEMW) primarily for skill development of the underprivileged suffering from leprosy. <p><u>The following questions was raised</u></p> <p>Question: Whether the service of providing vocational training courses at its Vocational Training Centre, Bankura is exempt under Entry 66 of Notification No. 12/12017 - Central Tax (Rate) dated 28/06/2017</p> <p>Answer: The applicant's services to the students, faculty and staff with respect to the skill development courses for diesel mechanic, welder and sewing technology are exempt under Entry 66 (a) of Notification 1212017 - Central Tax (Rate) dated 28/06/2017 (State Notification No. 1 136-FT dated 2810612017), as amended</p>

ADVANCE RULING IN GST

(April 2020 – March 2021)

			time to time. Exemptions under entry 64 or 71 of the above notification are not applicable. This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.
IZ-Kartex named after P G Korobkov Ltd	Contract Service	04/WBAAR/202 0-21 Dated 29/06/2020	<ul style="list-style-type: none"> The applicant is the local branch of a Russian business entity by the same name (hereinafter „Foreign Company“), which entered into a Maintenance and Repair Contract (hereinafter called “MARC”) with Bharat Coking Coal Ltd (hereinafter “BCCL”) with respect to the machinery and equipment it had supplied. <p><u>The following questions was raised</u> Question: A foreign company has contracted for a long term repair and maintenance contract for the equipment it supplied to Bharat Coking Coal Ltd. Whether it amounts to import of service is the question to be answered. Answer: Supply of service to BCCL in terms of the MARC is not import of service. The recipient is not, therefore, liable to pay GST on reverse charge basis in terms of Notification No. 10/2017 – Integrated Tax (Rate) dated 28/06/2017. The applicant, being the domestic MARC Holder, is liable to pay tax as applicable in terms of clause 9.2.2 of the MARC. This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.</p>
Mansi Oils and Grains Pvt Ltd	Corporate Debtor	02/WBAAR/202 0-21 dated 29.06.2020	<ul style="list-style-type: none"> The applicant M/S Mansi Oils and Grains Pvt. Ltd. is a corporate debtor under the provision of the Insolvency and bankruptcy Code’2016 and appointed a liquidator. <p><u>The following questions was raised</u> Question: The applicant wants to know whether sale of assets by the liquidator is 'supply' and, if so, whether and how the liquidator should get herself registered. Answer: The sale of the assets of the applicant by NCLT appointed liquidator is a supply of goods by the liquidator, who is required to take registration under section 24 of the GST Act. If she is already registered as a distinct person of the corporate debtor in terms of Notification No. 11/2020 - Central Tax dated 21/03/2020, she should continue to remain registered till her liability ceases under section 29 (1) (c) of the GST Act. This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.</p>
Swayam	Charitable Trust	03/WBAAR/202 0-21 dated 29.06.2020	<ul style="list-style-type: none"> The applicant M/s Swayam is a charitable trust is registered u/s 12A of the Income Tax Act’1961. It engaged in providing legal, medical, psychological and financial support to the women and their children surviving violence & abuse. <p><u>The following questions was raised</u> Question: Applicant wants to know whether it is liable to pay tax on reverse charge on such payments. Answer: The applicant's activities do not amount to 'supply' of service, neither is it a recipient of the services for which it often provides financial assistance to the women survivors of sexual and</p>

ADVANCE RULING IN GST

(April 2020 – March 2021)

			<p>other violence. The applicant is, therefore, not liable to pay GST on the activities described in the application</p> <p>This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.</p>
Uttarakhand Forest Development	Govt. Company	UK-AAR-01/2020-21 Dt.- 29/05/2020	<ul style="list-style-type: none"> This is an application under Sub-Section (1) of Section 97 of the CGST/SGST Act, and the rules made there under filed by M/s. Uttarakhand Forest Development Corporation <p><u>The following questions was raised</u></p> <p>Question: Whether a person, unregistered with GST, providing road transport service by his own truck, to the applicant, will be treated as GTA for RCM under GST?</p> <p>Question: Will issuance of E-Way Bill, form 2.1 and 3.3 by or to road transporter who is unregistered with GST, providing road transport service by his own truck, be treated as consignment note for RCM-GST purpose? It is to be made clear here that the road transporter does not issue any consignment note of goods carried by him except signing form 2.1 & 3.3 as stated above.</p> <p>Question: Whether a person, unregistered with GST, providing road transport service by hiring trucks from third party, to the applicant, will be treated as GTA for RCM under GST?</p> <p>Question: Will issuance of E-Way Bill, form 2.1 and 3.3 by or to road transporter who is unregistered with GST, providing road transport service by hiring trucks from third party, be treated as consignment note for RCM-GST purpose? It is to be made clear here that the road transporter does not issue any consignment note of goods carried by him except signing form 2.1 & 3.3 as stated above.</p> <p>Answer: The services rendered by the applicant during the period 01.07.2017 to 31.12.2018 attract GST at the same rate of central tax as on supply of like goods involving transfer of title in goods i.e 5% and w.e.f 01.01.2019 the said service attract GST@ 18%.</p>
Uttarakhand Forest Development	Govt. Company	UK-AAR-02/2020-21 dated 29.05.2020	<ul style="list-style-type: none"> This is an application under Sub-Section (1) of Section 97 of the CGST/SGST Act, and the rules made there under filed by M/s. Uttarakhand Forest Development Corporation <p><u>The following questions was raised</u></p> <p>Question: What will be the applicable rate of GST on Royalty payable to Government of Uttarakhand under RCM in respect of Reta, Bazri and Boulder extracted as per permission of Government authorities and sales are made under GST rate i.e. 5%?</p> <p>Answer: i. Services received from the unregistered transporters 'by the applicant falls under the definition of "GTA" services in terms of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 and the same are covered under 'RCM' in terms of Notification No. 13/2017-Central Tax (Rate) dated 28.06.2017.</p> <p>ii. Form 2.1 issued by the applicant can be considered as a consignment note.</p>
Tamil Nadu Generation and Distribution	Electric Supplier	TN/14/AAR/2020 dated 20.04.2020	<p>The applicant is engaged in the generation and distribution of electricity.</p> <p><u>The following questions were raised</u></p> <p>Question. GST applicability on the transactions between TANGEDCO Ltd. & TANTRANSCO Ltd</p>

ADVANCE RULING IN GST

(April 2020 - March 2021)

Corporation Limited			<p>Answer: The transaction between TANGEDCO and TANTRANSCO are in the course of generation, transmission and distribution of electricity. This activity of transmission or distribution of electricity by an electricity transmission or distribution utility is exempt under SI.No.25 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 with corresponding exemption for SGST. ARA is requested to answer the above question, in terms of Sec.97 (2)(b) of the CGST Act, 2017, in favour of the applicant by confirming that the transactions between the two electricity transmission and distribution utility would be exempted from GST as per the notifications cited.</p> <p>Question: Applicability of GST on Deposit Contribution Works</p> <p>Answer: Depository Contribution Works is classifiable under SAC 99873 and the applicable rate of tax is CGST @ 9% as per SI.No. 25 of Notification No. 11/2017-C.T. (Rate) dated 28.06.2017 and SGST @ 9% as per SI.No. 25 of Notification No. II (2)/ CTR/ 532(d-14)/2017 vide G.O. (Ms) No. 72 dated 29.06.2017 as amended and the same is not exempted.</p> <p>Question: Whether TANGEDCO ltd can be considered a "Government Entity"</p> <p>Answer: TANGEDCO is a 'Government Entity' as defined under Notification No. 11/2017-C.T. (Rate) dated 28.06.2017 as amended and 12/2017-C.T.(Rate) dated 28.06.2017 as amended by Notification No. 31/2017-Central Tax (Rate) dated 13.10.2017 and Notification No. 32/2017-C.T.(Rate) dated 13.10.2017 effective from 13.10.2017</p> <p>Question: Applicability of GST on Transmission Charges for Natural Gas.</p> <p>Answer: The applicability of GST on the Transmission Charges billed by GAIL is not answered as not admitted, under sub-section (2) of section 98 of the CGST Act, 2017 and the TNGST Act, 2017 read with Section 95(a) of the Act.</p>
Heavy Vehicles Factory	Manufacturer of Tank and Tank Parts	TN/15/AAR/2020 dated 20.04.2020	<ul style="list-style-type: none"> The applicant is a Central Government Department coming under the Ordinance Factory Board, Ministry of Defense, and Government of India and are engaged in the manufacturing Tank and Tank Parts. <p><u>The following questions were raised</u></p> <p>Question: Whether Tank and all Tank parts supplied by the applicant is considered under HSN code "8710000-Tank and other armoured fighting vehicles, motorized, whether or not fitted with weapons and parts of such vehicles"?</p> <p>Question: Whether parts manufactured specifically by applicant for TANK shall be considered under 87100000?</p> <p>Question: Whether parts and accessories supplied by their vendor specifically manufactured for tank parts and the same is not supplied to any other company will come under the HSN 87100000?</p> <p>Answer: Tank is classified under CTH 8710 0000 while parts which satisfies the essential conditions i.e., they must be identifiable as being suitable for use solely or principally with Tanks and must not be excluded by the provisions of the Notes to</p>

ADVANCE RULING IN GST

(April 2020 – March 2021)

			<p>Section XVII and must not be more specifically included in elsewhere in the Nomenclature are only to be classified as ‘Parts’ under CTH 8710 0000.</p> <p>Question: Whether tank parts shall be considered under 87100000 or not:-</p> <p>Answer: Retainer Steel, Valve Assembly, Casing Assembly, Hydraulic items (all types), Mandrel assembly, Nozzle Assembly, Plate assembly, Panel assembly, Support Assembly and Sleeve Assembly are classifiable as parts under CTH 8710 0000 for the reasons stated at Para 10.2 &10.3 above.</p> <p>Dowel Pin, Gasket Assembly, Stiffner, Clip Assembly, Connector Assembly, Needle Bearing and Planet Pinion are not classifiable under CTH 8710 000 for the reasons stated at Para 10.2 &10.3 above.</p> <p>Question: If the vendor is supplying parts under an HSN code other than 87100000, is it necessary that it has to be supplied under the same HSN code on what the vendor is charging?</p> <p>Answer: Classification is independent of the buyer or seller and depends only on the goods.</p>																								
Kavi Cut Tobacco (ARU MUGAM)	Tobacco Product	TN/16/AAR/2020 dated 20.04.2020	<ul style="list-style-type: none">The applicant is engaged in manufacture and supply of tobacco product under brand name of Kavi Cut Tobacco <p><u>The following questions were raised</u></p> <p>Question: Classification of Goods</p> <p>Answer: The specified product is to be classified under CTH 2403 9910 –Chewing Tobacco</p> <p>Question: Applicability of Notification 01/2017 Comp.Cess(Rate)</p> <p>Answer: 160%</p>																								
Global Textile Alliance India Pvt Ltd	Fabric Manufacturer	TN/17/AAR/2020 dated 20.04.2020	<ul style="list-style-type: none">The applicant is engaged in manufacture and supply of Fabric products <p><u>The following questions were raised</u></p> <p>Question What is the correct classification and rate of GST applicable on supply of the following Goods:</p> <p>Answer:</p> <table><tr><th>Product</th><th>Classification</th><th>GST Rate</th></tr><tr><td>Knitted Fabrics</td><td>CTH 60</td><td>5%</td></tr><tr><td>Woven Fabrics</td><td>CTH 5407</td><td>5%</td></tr><tr><td>Woven Fabric bonded with Non Oven Fabric</td><td>CTH 5407</td><td>5%</td></tr><tr><td>Covers for pillow</td><td rowspan="3">CTH 63049239/CTH 63041990</td><td rowspan="3">5%</td></tr><tr><td>latex block</td></tr><tr><td>mattresses</td></tr><tr><td>Foot Runner</td><td rowspan="2">CT 63021090</td><td rowspan="2">5%(Selling Price Below Rs. 1000) 12%(Selling Price more than Rs. 1000)</td></tr><tr><td>Pillow Sheet</td></tr><tr><td>Chenille Yarn</td><td>CT 56060020</td><td>12%</td></tr></table>	Product	Classification	GST Rate	Knitted Fabrics	CTH 60	5%	Woven Fabrics	CTH 5407	5%	Woven Fabric bonded with Non Oven Fabric	CTH 5407	5%	Covers for pillow	CTH 63049239/CTH 63041990	5%	latex block	mattresses	Foot Runner	CT 63021090	5%(Selling Price Below Rs. 1000) 12%(Selling Price more than Rs. 1000)	Pillow Sheet	Chenille Yarn	CT 56060020	12%
Product	Classification	GST Rate																									
Knitted Fabrics	CTH 60	5%																									
Woven Fabrics	CTH 5407	5%																									
Woven Fabric bonded with Non Oven Fabric	CTH 5407	5%																									
Covers for pillow	CTH 63049239/CTH 63041990	5%																									
latex block																											
mattresses																											
Foot Runner	CT 63021090	5%(Selling Price Below Rs. 1000) 12%(Selling Price more than Rs. 1000)																									
Pillow Sheet																											
Chenille Yarn	CT 56060020	12%																									

ADVANCE RULING IN GST

(April 2020 - March 2021)

			<div>Poly Propylene Extrusion Yarn</div> <div>Poly Propylene Texturized Yarn</div> <div>Polyester Texturized Yarn</div>	<div>Retail Sale-CTH 5402</div> <div>Not retail sale- CTH 5406</div>	18%
Rajesh Rama Varma	IT Service provider	TN/20/AAR/2020 dated 24.04.2020	<ul style="list-style-type: none"> The applicant provides IT software related consulting services in the area of Oracle ERP w.r.t Oracle Financials to Doyen for a consultancy fee laid down in the consultancy agreement. <p><u>The following question was raised</u> Question Tax Liability Determination. Answer: The services provided by the applicant to Doyen systems Private Limited is a supply of services under CGST /TNGST Act and the applicant is liable to pay relevant tax on such supply.</p>		
INVENTAA LED Lights Private Limited	LED Light manufacturer	TN/21/AAR/2020 dated 24.04.2020	<ul style="list-style-type: none"> The applicant is engaged in manufacturing and trading of high-quality Outdoor and Indoor LED Lights with Fittings <p><u>The following question was raised</u> Question What is the applicable GST Tariff code and GST rate for the supply of patent-applied LED stem (long bulb) with fittings when both are manufactured in the applicant's factory and supplied as a single unit? Answer: Supply of 'LED stem (long bulb) i.e. outdoor lighting fixtures with LED integrated inside them, by the applicant is classifiable under CTH 94054090 and is taxable at the rate of 6% CGST vide Sl.No. 226 of Schedule-II of Notification no 01/2017-C.T. (Rate) dated 28.06.2017 as amended and 6% SGST as per S. No. 226 of Schedule-II of G O. (M.S.) No. 62 dated 29.06.2017 as amended.</p>		
Sunil Kumar Gehlot (Sunil Kumar & Co.)	Hair Product manufacturer	RAJ/AAR/2020-21/01 dated 06.05.2020	<ul style="list-style-type: none"> The applicant is engaged in manufacture of hair dye powder The applicant intends to manufacture mehendi/henna powder in future <p><u>The following question was raised</u> Question What is the classification and rate of GST applicable on the mehendi/henna powder? Answer: Mehendi/Henna powder is covered under Chapter 33 and will attract GST @18% (CGST 9% + SGST 9%).</p>		
Sarda Bio Polymers Pvt. Ltd.	Psyllium Husk Powder manufacturer	RAJ/AAR/2020-21/02 dated 06.05.2020	<ul style="list-style-type: none"> The applicant is engaged in manufacture of Psyllium Husk Powder in Pali The applicant procures Psyllium Husk which is crushed to form Psyllium Husk Powder. <p><u>The following question was raised</u> Question What is the classification and rate of GST applicable on Psyllium Husk Powder? Answer: Psyllium Husk Powder, a preparation made from Psyllium Plant or its parts is classifiable under HSN 12119032 and attracts GST @ 5% (CGST 2.5% + SGST 2.5%) as provided under Notification No. 1/2017 Central Tax (Rate) dated 28.06.2017 (as amended).</p>		

ADVANCE RULING IN GST

(April 2020 - March 2021)

KSC Buildcon Private Limited	Mining work development contract	RAJ/AAR/2020-21/03 dated 14.05.2020	<ul style="list-style-type: none"> Applicant have signed a contract agreement for development work of mines including the earthwork of drilling, excavation, removal, transportation of green marble/serpentine and dumping of waste material Also, building of roads for the movement of vehicles and are also responsible for safe maintenance of the haul roads and have to deploy necessary personnel. Again need to deploy necessary mining machinery viz IR, Poclain, JCB, Loader, Trucks along with operation & maintenance personnel and complete labour. <p><u>The following question was raised</u> Question- Classification and Rate of above mentioned goods/services supplied. Answer: The work undertaken by applicant is a support of mining covered under HSN 998622 and attracts GST 18%</p>
ARG Electricals Pvt. Ltd.	Equipment supplier of Electricity Infrastructure	RAJ/AAR/2020-21/04 dated 14.05.2020	<ul style="list-style-type: none"> The applicant has received work order from Ajmer Vidyut Vitran Nigam Ltd. for distribution of electricity in various parts of Ajmer District <p><u>The following question was raised</u> Question- Whether the above mentioned work qualifies as a supply for work contract under Section 2(119) of the CGST Act? Answer: Composite supply of Works Contract Question- If Yes, whether such supply, erection, testing and commissioning of materials/equipments for providing rural electricity infrastructure made to AVVNL would be taxable at the rate of 12% in terms of Sr. No. 3(vi)(a) of the Notification No.11/2017- Central Tax (Rate) dated 28.06.2017 as amended w. e. f. 25.01.2018? Answer: attracts GST 18%</p>
Hazari Bagh Builders Pvt. Ltd.	Real estate industry	RAJ/AAR/2020-21/05 dated 30.06.2020	<ul style="list-style-type: none"> The Applicant company has entered into a long term Lease Agreement of 99 years with Rail land Development authority for undertaking residential & commercial development along with development of financial infrastructure The Applicant Company paid a sum of Rs. 158657105.00 in parts by way of RTGS on separate days in the month of February, 2019 as Security deposit which, in case of breach is refundable after forfeiting the bid security deposited separately for both the Plots as per the terms of the lease agreement which is Rs. 3300000.00 for Plot A and of Rs. 5200000.00 for Plot B. <p><u>The following question was raised</u> Question- Whether the amount paid prior to 29.03.2019 in pursuance to the lease agreement of 99 years executed on 08.11.2019 are exempt from levy of GST or not. Answer: i. The Lease Agreement between the Applicant Company i.e. the Lessee and RLDA for a period of 99 years is not exempted from levy of GST in view of the Notification No. 04/2019-Central Tax (rate) dated 29.03.2019 or Notification No. 12/2017-Central Tax (rate) dated 28.06.2017.</p>

ADVANCE RULING IN GST

(April 2020 -March 2021)

			<p>ii. The amount of Rs. 158657105/- which is transferred by the Applicant/SPV in pursuance to the tender and lease agreement dated 08.11.2019 is not exempted under GST in view of the Notification No. 04/2019-Central tax(rate) dated 29.03.2019 or Notification No. 12/2017-Central Tax(rate) dated 28.06.2017.</p> <p>iii. The amount of Rs. 158657105/- deposited during February, 2019 is not exempted from GST vide Notification No. 04/2019-Central Tax (rate) dated 29.03.2019 or Notification No. 12/2017-Central Tax (rate) dated 28.06.2017.</p>
Prasar Broadcasting Corporation of India	Public Service Broadcaster	HP-AAR-1/2020 dated 19.05.2020	<ul style="list-style-type: none"> • The applicant is a public service broadcaster • The applicant avails services of hiring taxis for office staff to facilitate them during ODD duty hours, OB Recordings, for lady staff or handicapped staffs. <p><u>The following question was raised</u></p> <p>Question- Applicable GST rate on renting of motor cab service.</p> <p>Answer: As per notification number 20/2017 dated 22.08.2017 GST rate is 5% (of input services in the same line of business)with limited ITC and 12% with full ITC</p> <p>Question- Whether ITC will be available to the recipient on the renting of motor cab service for transportation of employees?</p> <p>Answer: If the facility provided by a taxpayer for transportation of employees is not obligatory under any law , for the time being in force then no ITC will be available to such a taxpayer. The applicant will however be eligible to claim ITC for the services supplied at 12%GST rate if the conditions laid down in the second proviso to section 17(5) b are satisfied.</p>

To be continued.....

Advance Ruling in GST

(April 2020-March 2021)

Name of Applicant	Industry	Order No. & Date	Case History
KHATWANI SALES AND SERVICES LLP	Authorized dealer of KIA for sales & services of vehicles in Jabalpur (Madhya Pradesh Authority of Advance Ruling)	Advance Ruling order No. 13/2020 dated 23/07/2020 97(2)(d)	<p><i>Whether Input tax credit on the Demo vehicle purchased can be availed as the same will be capitalized in books.</i></p> <p>The Applicant has submitted that the firm will not claim depreciation on the tax component of Demo Vehicles which are capitalized in the books of accounts. We find that not Charging depreciation on the tax component is as per other relevant provisions of the GST Act. But that can not affect the applicability of provisions of Section 17(5)(a) of GST Act, according to which the applicant is not eligible for Input Tax Credit on Demo vehicles, as the same are not covered by any of the exception given clause (A), (B) or (C) of Sec. 17(5)(a).</p> <p>We also find that the eligibility for inputs tax credit on Demo Vehicles cannot be decided on the basis of their capitalization, or payment of GST at the time of their sale in the subsequent year.</p> <p><i>Ruling: Considering the Arguments and submissions made by the Applicant in respect of the Question raised before this authority, it is ruled that the Applicant is not eligible for Input Tax Credit on Demo vehicles purchased for furtherance of business. In view of barring provisions of clause (a) of sub-section (5) of Section 17 of CGST Act, 2017 as they are not of the exceptions given in clause (A), (B), (C) of Sec. 17(5)(a).</i></p> <p><i>The ruling is valid subject to the provisions under Section 103(2) un-till and unless declared void under Section 104(1) of the GST Act.</i></p>
M/S DEE VEE PROJECTS LIMITED	supply of works contract (Madhya Pradesh Authority of Advance Ruling)	Advance Ruling order No. 14/2020 dated 28/08/2020 97(2)(b) & (e)	<p>M/S DEE VEE PROJECTS LIMITED (hereinafter referred to as the Applicant) is engaged in works contract.</p> <p>The applicant is engaged in works contract by way of construction erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration.</p> <p>The Applicant sought the advance ruling on:</p> <p>Q1. What is rate of tax applicable to the composite supply of works contract as defined in clause (119) of Section 2 of Central Goods and Services Act, 2017 (The Act), undertaken by the supplier (applicant) i.e., whether the GST rate 18% or 12% is to be charged by the supplier?</p> <p>Q2. If the GST rate 18% (9% CGST+ 9% SGST) as prescribed in serial no. 3, against heading no. 9954 (construction services), specified in Notification no. 11/2017-Central Tax (Rate) dated 28 June 2017, is the rate applicable to the nature of works contract undertaken by the applicant, kindly clarify the following related aspects also:</p> <p>i. The Notification no. 11/2017-Central Tax (Rate) dated 28th June 2017 has been amended by:</p>

			<p>ii. Notification No. 20/2017-Central Tax (Rate), dated 22nd August, 2017</p> <p>iii. Notification No. 24/2017-Central Tax (Rate), dated 21st September, 2017 Wherein the GST rate of 12% (6% CGST + 6% SGST) has been notified in respect of works contract as defined in clause (119) of Section 2 of the Act. if so, whether the amendment through Notification No. 20/2017 and 24/2017 will be effective from the date of Notification No. 11/2017 and whether it would be in order for the applicant (supplier) to charge GST at the rate of 12% (6% CGST+6% SGST) or is the GST rate 18% (9% CGST 9% SGST) applicable to the nature of works contract undertaken by the applicant?</p> <p>Ruling: <i>In respect of Question regarding the rate of tax applicable on the Composite Supply of Works Contract, we are unable to answer the question on account of insufficient information provided by the applicant.</i></p> <p><i>In respect of the effective date of the amendments to Notification no. 11/2017-Central Tax (Rate) vide Notification No. 20/2017-Central Tax (Rate) and Notification No. 24/2017-Central Tax (Rate) asked by the applicant shall be the date of publication of the Notifications in the Official Gazette.</i></p> <p><i>The ruling is valid subject to the provisions under section 103 (2) until and unless declared void under Section 104 (1) of the GST Act.</i></p>
NBCC (India) Ltd.	<p>construction Company</p> <p>(Odisha Authority of Advance Ruling)</p>	<p>01/Odisha/AAR/20-21 dated 01/10/2020</p> <p>97(2)(a)(b) & (e)</p>	<p>The applicant, M/s NBCC (India) Limited has been awarded construction of Directors Bungalow, staff Quarters, Faculty Quarters in the IIT Campus, Bhubaneswar.</p> <p>The advance ruling was sought on the issue which was related to the issue of construction of Directors Bungalow and construction of staff or faculty quarters.</p> <p>The Coram consisting of G.K.Pati and H.K.Mishra said that the intention of the Legislature has been to allow concessional rate to such work which has been entrusted to a Government entity for public interest in general, but extrapolating and extending this concessional rate to any or all activities of IIT, Bhubaneswar will not only be unwarranted but also defeat the very purpose of concessional rate.</p> <p>The AAR ruled that construction of Directors Bungalow and construction of staff/faculty quarters is out of purview of exemption provided under Notification No. 11/2017 C.T. (Rate), dated June 28, 2017 and would attract 18% GST.</p> <p>The AAR ruled that the works entrusted to the Applicant by IIT, Bhubaneswar under contract/agreement dated May 2, 2016, cannot be termed as composite supply and thus entire work under the said contract shall not be entitled to concessional rate in terms of Notification No. 11/2017-C.T. (R), dated June 28, 2017. However, the AAR also held that the supply of goods and/or services or both which squarely fall within the ambit of the scope of work entrusted to HT, Bhubaneswar by Government of India shall be entitled to a concessional rate under Sr. No. 3(vi) to Notification No. 11/2017-C.T. (R). Accordingly, each and every supply under the subject contract shall be treated separately for determining the rate of tax under the CGST Act, 2017 read with the provisions of the GST Tariff and respective exemption notifications.</p> <p>Ruling: <i>The Odisha Authority of Advance Ruling (AAR) ruled that 18% GST applicable on the construction of the Director's</i></p>

			<i>Bungalow and the construction of staff or faculty quarters in IIT, Bhubaneswar.</i>
Tokyo Electric Power Company	Electricity Manufacturing Company (Odisha Authority of Advance Ruling)	02/Odisha-AAR/2020-21 dated 01/10/2020 97(2)(f)	<p><i>The applicant sought ruling on requirement of registration under OGST & CGST ACT, 2017 for the consultancy services provided to Odisha Power Transmission Corporation Limited.</i></p> <p>The applicant M/s Tokyo Electric Power Company Service Limited (TEPSCO), a Japan based company, in association with Tokyo Electric Power Company, Holding Inc., a Japan based Company has entered into an agreement dated 13 April 2018 with an Indian entity Odisha Power Transmission Corporation Limited (OPTCL), whereby consultants have agreed to provide consultancy services to M/s Odisha Transmission System Improvement Project, Odisha, India.</p> <p>The applicant has sought for a ruling as to whether the Applicant is required to be registered under Odisha Goods and Services Act, 2017 and Central Goods and Services Act, 2017 for the consultancy services provided to Odisha Power Transmission Corporation Limited (OPTCL).</p> <p><i>Ruling: The Coram consisting of G.K.Pati and H.K.Mishra said that supply of service to OPTCL is not an import of service in terms section 2(11) of the IGST Act. The recipient is not, therefore, liable to pay GST on a reverse charge basis in terms of Notification No. 10/2017 - integrated Tax (Rate) dated 28.06.2017.</i></p> <p><i>The applicant, being the supplier of service in India, is liable to pay tax and therefore, required to take GST registration under Odisha Goods and Services Act, 2017 and Central Goods and Services Act, 2017 for the consultancy services provided to Odisha Power Transmission Corporation Limited.</i></p> <p><i>However, the AAR clarified that the ruling is valid subject to the provisions under Section 103(2) until and unless declared void under Section 104(1) of the GST Act.</i></p>
Nexustar Lighting Project Private Limited	Manufacturing Company Greenfield street lighting project (Odisha Authority of Advance Ruling)	Order No.03/ODISHA-AAR/2020-21 dated 20/01/2021 97(2)(a), (b) & (c)	<p><i>M/s Nexustar Lighting Project Private Limited company filed an application for Advance Ruling under Section 97 of CGST Act, 2017 and Section 97 of the OGST Act, 2017 in FORM GST ARA-01 discharging the fee of Rs. 5,000/each under the CGST Act and the SGST Act.</i></p> <p>The Applicant sought for an advance ruling in respect of the following questions.</p> <p>A. Whether in facts and circumstances of the case, the activities of supply installation, operation and maintenance of Greenfield Public Street Lighting System (GPSLS) carried out by the Applicant is classifiable as a supply of Works Contract Services?</p> <p>B. If the answer to Question I is in affirmative, whether GST is liable to be paid under Entry 3(vi) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 (as amended) on the supply and installation activities along with operation and maintenance activities to be undertaken by the Applicant?</p> <p>C. Whether in facts and circumstances of the case, the capital subsidy received/ receivable by the applicant for the subject transaction be liable to be included in the Transaction Value for the purpose of calculation of GST payable in terms of Section 15 of the CGST Act, 2017?</p> <p><i>Ruling: For answer of the above questions</i> <i>A. Answered in the negative.</i></p>

			<p>B. Since, answer to Question No. 1 is in negative, there is no need to answer Question No.2.</p> <p>C. Capital Subsidy received/ receivable by the applicant for the subject transaction be liable to be included in the Transaction Value for the purpose of calculation of GST.</p> <p><i>This ruling is valid subject to the provisions under Section 103(2) until and unless declared void under Section 104(1) of the GST Act.</i></p> <p><i>The applicant or jurisdictional officer, if aggrieved by the ruling given above, may appeal to the Odisha State Appellate Authority for advance ruling under Section 100 of the CGST/OGST Act, 2017 within 30 days from the date of receipt of the advance ruling.</i></p>
M/s Surya Roshni LED Lighting Projects Limited	<p>Manufacturing Company</p> <p>Greenfield street lighting project</p> <p>(Odisha Authority of Advance Ruling)</p>	<p>Advance Ruling Order No. 05/ODISHA-AAR/2020-21 dated 20/01/2021</p>	<p>The applicant, M/s Surya Roshni LED Lighting Project Limited is engaged in the business of executing Greenfield street lighting projects. The Government of Odisha, through the Housing and Urban Development Department, the Urban Infrastructure Development Fund, and the Directorate of Municipal Administration has decided to develop an energy-efficient street lighting system covering new and upcoming road stretches in Greenfield areas across 21 Urban Local Bodies (ULBs), including in the cities of Balasore, Bhadrak, Jajpur, Baripada on a Public-Private Partnership basis.</p> <p>The Applicant is entitled to receive a consideration, in the form of Capital Subsidy, being 90% of the total capital expenditure incurred by the Applicant in supplying, installing and commissioning of the equipment. The balance 10% of the total capital expenditure along-with O&M fees is receivable as 'Annuity fees', and is recovered by the Applicant by raising quarterly invoices on the ULBs. After the Greenfield Public Street Lighting System has been commissioned, the Applicant is required to undertake the Operation and Maintenance of the system till the end of the term of the Agreement.</p> <p><i>The applicant sought the advance ruling on the following issue</i></p> <p><i>RULING:</i></p> <p><i>Question No. 1 Whether Capital Subsidy (90 per cent of Project Capital Expenditure, received by the Applicant as per SIOM Agreement and Escrow Agreement from Odisha Government / ULBs for the Green Field Public Street Lighting System in the State of Odisha is not liable to GST and if liable to GST, then at what rate of GST?</i></p> <p>Answer:- Capital Subsidy (90 per cent of Project Capital Expenditure, received by the Applicant is liable to GST. The GST will have to be paid on the goods at the appropriate rate after classification under the appropriate heading.</p> <p><i>Question No.2 What shall be the GST rate for the balance 10% of the Project Capital Expenditure and O&M Fees received as Annuity Fee over the period of 7 years by the Applicant as per SIOM Agreement considering the Sl. No. 3(vi) of the notification No. 11/2017 Central Tax (Rate), dt. 28-06-2017 as amended by Notification No. 31/2017 Central Tax (Rate), dt. 13-10-2017 and corresponding notifications of Odisha State Tax Rate as amended.</i></p> <p>Answer :- The supply being undertaken or proposed to be undertaken by the applicant would qualify to be a supply of 'composite supply' in terms of definition under Section 2(119) of</p>

			<p>the Central Goods and Services Tax Act, 2017, where the principal supply is 'supply of goods' not 'supply of service'. Therefore, question of the applicability of concessional rate of tax in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 and as amended does not arise. The GST will have to be paid on the goods at the appropriate rate after classification under the appropriate heading.</p> <p>Question No.3 What shall be the time for raising GST Invoices for Capital Subsidy and Annuity Fee (consisting of 10% of Project Capital Expenditure and O&M Fee) payable in 7 years?</p> <p>Answer:- Since in the subject case there is a 'composite supply where the predominant supply/principal supply is 'supply of goods', we are of the opinion that the applicant should raise invoice as per the provisions of Section 31 of the CGST Act, 2017.</p> <p>Question No.4 Whether the rate of tax on the supplies by the sub-contractor to the Applicant shall be 12 % GST (6% CGST and 6 % SGST) in terms of serial no. 3 (ix) of Notification No.11/2017-Central Tax(Rate) dated 28.6.2017 as amended by Notification No.1/2018-Central Tax (Rate) dated 25.01.2018/ Odisha State Tax (Rate) dated 28.06.2017' as amended.</p> <p>Answer:- Notification No. 11/2017-Central Tax(Rate) dated 28.6.2017 as amended is applicable for 'supply of service'. In the instant case, the supply being undertaken or proposed to be undertaken by the applicant would qualify to be a supply of composite supply' in terms of definition under Section 2(119) of the Central Goods and Services Tax Act, 2017, where the principal supply is 'supply of goods' not 'supply of service'. Therefore, the said notification is not applicable to the applicant.</p> <p>This ruling is valid subject to the provisions under Section 103(2) until and unless declared void under Section 104(1) of the GST Act.</p> <p>The applicant or jurisdictional officer, if aggrieved by the ruling given above, may appeal to the Odisha State Appellate Authority for advance ruling under Section 100 of the CGST/OGST Act, 2017 within 30 days from the date of receipt of the advance ruling.</p>
M/s Crown Tours and Travels	Tour services Provider (Rajasthan AAR)	Ruling NO. RAJ/AAR/2020-21/06 Dated- 23.07.2020	<p>Question on which Advance Ruling sought</p> <ul style="list-style-type: none"> ➤ Crown Tours and Travels is engaged in business of providing tour services to the tourists. <p>Question:</p> <ul style="list-style-type: none"> ➤ Whether the rate of 5% under heading 9985(i) is applicable on transaction which the Applicant intends to undertake wherein a single invoice is raised in respect of all the services i.e. local transportation services along-with services like sightseeing, tour guide, elephant ride etc., provided by the Applicant to The Main Tour Operator. <p>1. Crown Tours and Travels is engaged in business of providing tour services to the tourists identified by the Main Tour Operator. In transaction which the Applicant intends to undertake, the Applicant is going to provide local transportation services along-with services like elephant ride, lunch/dinner, local sightseeing, guide services etc. As a practice in the industry, there is a contractual understanding between the tourist and the main tour operator to provide a complete packaged tour. In turn the main tour operator engages sub- tour operator Such as the applicant to Provide local transportation services along with one or more the services like Providing guide services, sightseeing-</p>

			<p>and elephant ride. The said services together constitute an essential part of the packaged tour;</p> <p>2. In respect of the said transactions, the Applicant raises a single invoice wherein all the services are shown as separate line item (with its respective rate) for accounting purposes. However, the final amount charged by the Applicant from the Main Tour Operator is total amount of all the services together provided by the Applicant to the Tourist. i.e. local transportation services along-with services like guide, elephant ride, local sightseeing. Thus, the amount charged from Main Tour Operator will be inclusive of charges in respect of all the services which are provided by the Applicant to the tourist. A sample copy of the service order in respect of the transaction which the Applicant intends to undertake and the copies of the invoice raised by the Applicant have been already submitted with the application.</p> <p>Answer:</p> <ul style="list-style-type: none"> • In the matter personal hearing was granted to the applicant through video conference on 10.07.2020. Shri Rahul Lakhwani (Authorised Representative) of applicant appeared for personal hearing. During the personal hearing, he reiterated the submissions already made in the application. He further requested that the case may be decided at the earliest. • The facts submitted by the applicant in its earlier application and in present application are similar except some submission. In the present application, the applicant has further from previous application submitted that it is also providing transport services to tourists besides service of elephant ride, guide services and sightseeing. Further, that the MTO treats the supply by the applicant a tour operator service as applicant is providing transportation besides other tourist services. <p>RULING: The services provided by the applicant do not fall under the purview of Serial No. 23(i) {Chapter heading 9985} of Notification No. 11/2017 -Central Tax (rate) dated 28.06.2017 (as amended) and rate of GST 5% is not applicable.</p>
Man Structurals (P) Ltd	Manufacturing of textile yarns, fabrics and garments (Rajasthan AAR)	Ruling No.RAJ/AAR/2020- 21/07 Dated - 23.07.2020	<p>Question on which Advance Ruling sought</p> <p>➤ The applicant is the Pvt. Ltd. Company and engaged in Manufacturing of Galvanized Transmission Line Tower Parts falling under Chapter Heading No. 73 of the First Schedule to the Tariff</p> <p>Question:</p> <p>Whether GST is payable under Reverse Charge Mechanism (RCM) the salary paid to Directors of the company who is paid salary as per employment contract</p> <p>Answer:</p> <p>Authority has opinion that the salary and other benefits paid to our directors and Directors is not taxable under CGST Act, 2017 and the consequently there is no liability cast upon the applicant to pay the GST under reserve charge mechanism as envisaged under entry no. 6 of Notification No. 13/2017 – Central Tax (Rate) dated 28th June 2017 & entry no. 7 notification no. 10/2017 – Integrated (Rate) date 28th June 2017.</p> <p>Shri Madhu Sudan Sharma, authorizes representative of the applicant, submitted a letter dated 29.06.2020 addressed to this authority requesting to withdraw their application.</p> <p>Accordingly, their request to withdraw the application is considered</p>
M/s Jeet&Jeet Glass and	Manufacturing of Bullet proof glass, bullet proof	Ruling No.RAJ/AAR/2020-	<p>Question on which Advance Ruling sought</p> <p>The applicant is engaged in the manufacture of Bullet proof glass, bullet proof Vehicles, Lectern etc. in their factory</p>

Chemicals Pvt. Ltd.	Vehicles, Lectern etc.(Rajasthan AAR)	21/08 dated - 24.08.2020	<p>Question: Whether the activity of bullet proof body building (in addition to fixing bullet proof windshield glass, bullet proofing of engine and fuel tank) on the motor vehicles (2.5 Ton capacity) of Chapter heading 87 of the Customs Tariff Act, 1975, supplied by the customer (i.e. free supply) having Tarpaulin cover in the cargo compartment, is classifiable as supply of service under service classification head 9988 (ic) or 9988 (id) of the GST tariff attracting CGST and SGST of 9% + 9% / IGST of 18% under the provisions of the CST Act/ IGST Act 2017</p> <p>Answer:</p> <ul style="list-style-type: none"> The applicant is engaged in the manufacture of Bullet proof glass, bullet proof Vehicles, Lectern etc in their factory. Besides, applicant is also undertaking armouring by body building on the chassis of vehicles supplied by the customers mainly the army/police etc. using bullet proof steel and glass. Vehicles of 2.5Ton or higher capacity owned by the customer (army/police) are supplied to the applicant and these vehicles have either metal (partial or full) or partially metal and partially Tarpaulin covered cargo compartments. Photograph of the vehicles supplied by the customer have been submitted; That for the purpose of bullet proofing of these vehicles, applicant first of all removes the existing metal/ tarpaulin cover on the rear cargo Compartment making the cargo compartment completely naked so to say except the flooring part. At this stage the vehicle resembles a chassis virtually and for all practical purposes so that the body can be built on the cargo portion as per the specific requirement of the customer with bullet proof steel, glass, and other fixtures to stack the various S.T. weapons, seating for the personnel to be carried, providing firing ports, turrets etc. On the driver cabin, bullet proof windshield with bullet proof steel frame is fixed, driver cabin doors are fixed with bullet proof glass and bullet proof steel sheets on existing front body. In addition, bullet proofing of the engine compartment and fuel tank also are to be done; In the matter personal hearing was granted to the applicant on 14.08.2020 through video conference but due to heavy rainfall in Jaipur the same was conducted on 17.08.2020. Shri R. Krishnan Advocate (Authorised Representative) of applicant appeared for personal hearing. During the personal hearing, he reiterated the submissions already made in the application. He further requested that the case may be decided at the earliest. <p>RULING:</p> <ul style="list-style-type: none"> The activity carried out by the applicant by making bullet proof body building (in addition to fixing bullet proof windshield glass, bullet proofing of engine and fuel tank) on the motor vehicles (2.5 Ton capacity) of Chapter heading 87 of the Customs Tariff Act, 1975, supplied by the customer (i.e. free supply) having Tarpaulin cover in the cargo compartment, is a supply of Service attracting GST 18% (SGST 9% +CGST 9%) The question related to refund of tax is outside the purview/scope of this Authority under Section 97(2) of CGST Act, 2017 hence, no ruling is given
M/s Trucity Developers LLP	Trucity Developers LLP (LLP No. AAP-1100), a limited liability partnership firm (Rajasthan AAR)	Ruling No. RAJ/AAR/2020-21/09 dated 24.08.2020	<p>Question on which Advance Ruling sought</p> <ul style="list-style-type: none"> Trucity Developers LLP (LLP No. AAP-1100), a limited liability partnership firm, duly incorporated under the provisions of Limited Liability Partnership Act, 2008. <p>Question:</p> <ul style="list-style-type: none"> Whether the sale of plots, commercial or residential by the developer applicant to the buyers shall be considered as taxable supply of goods or service under section 7 of CGST Act, 2017 read with clause No. 5 of schedule III?

			<p>Answer:</p> <ul style="list-style-type: none"> • Trucity Developers LLP (LLP No. AAP-1100), a limited liability partnership firm, duly incorporated under the provisions of Limited Liability Partnership Act, 2008 and having its registered office at E44, Lal Bahadur Nagar, Ramjipura, JLN Marg, Jaipur, Rajasthan (PAN No. AAPFT0275M). Trucity had purchased an agriculture land having total area 10.0 Hectare at Village-Narsinghpura, Tehsil Sanganer, Jaipur (Rajasthan) in the year 2019. The LLP was incorporated on 29.04.2019 to carry on the objectives of business to deal in immovable properties such as immovable properties such as land and buildings or otherwise and to provide construction and infrastructure activities and maintaining various Residential, commercial and industrial parks and to purchase, FOR ADVa acquire, take or give on lease or in exchange or in other lawful MORTGAGE manner in India or abroad any area land, plots, buildings, structures, factories, farm houses and estates, real estates or interest therein and any rights over or connected with them and to develop the same for sale on installments or otherwise, or for any other purpose by preparing buildings sites and by constructing, altering, improving, developing, promoting affordable group housing flats and to equip them or any part thereof with all amenities or conveniences thereon and by consolidating or connecting or subdividing properties and leasing or disposing of the same and to manage such land and buildings and to carry on the business of sub-contractors of government, semi-government etc. and to carry on the business of builders, housing developers, infrastructure developers, contractors, constructors, developers, colonizers, and for these purposes to purchase, take on lease or otherwise acquire and hold any land or building or properties for developing, operating and/ or maintaining the same in any manner and to join with any other person, firms or companies in doing any of those business and infrastructure facility, to undertake project of environment and waste management to realize the develop property and erect, build, construct, alter, amend enlarge, extend, remove, pull down, "tejalace, repair, improve, develop, control, maintain, operate, and manage any buildings, offices, godowns, warehouse, factories etc. • In case the sale of plots is ruled to be a taxable supply, whether the developer applicant shall be eligible for availing input tax credit in terms of section 16 to 18 of CGST Act, 2017 • On behalf of the applicant, authorized signatory, submitted a letter dated 05.08.2020 addressed to this authority which was received in this office on 11.08.2020, requesting to withdraw their application without any personal hearing • We observed that, authorized signatory of the applicant, vide letter dated 05.08.2020 addressed to this authority which was received in this office on 11.08.2020, has requested to withdraw their application without any personal hearing. Accordingly, their request to withdraw the application is considered.
--	--	--	--