

**Consultancy Services' for Preparation of Transport Studies such as  
Comprehensive Mobility Plan, etc. Exempt from GST-AAR Andhra Pradesh**

**M/s. Amaravathi Metro Rail Corporation Ltd. vs. AAR Andhra Pradesh**

**Case No. – AAR/12(GST)/2018**

**Date – 25<sup>th</sup> June 2018**

**Fact of the Case**

1. M/s. Amaravathi Metro Rail Corporation Ltd. (AMRCL) is the assessee here.
2. The issue before the Authority was whether the applicant is a government authority according to Notification No. 12/ 2017 dated June 28th, 2017.
3. The second issue was whether the consultancy services for preparation of transport studies such as comprehensive mobility plan, transit oriented development plan, NMT plan and consultancy services of transaction advisors comes within the purview of the functions of 'Municipality' under Article 243W .
4. According to meaning of "Government Authority" is that government has at least 90% or more equity participation or control to carry out any function of the organization.
5. To answer the second issue with respect to examination of whether 'consultancy services' for preparation of transport studies come within the purview of functions of 'Municipality' enlisted under Article 243W.

**Decision of the Case**

The bench answering the second issue held AMRCL to be a 'Municipality' under Article 243W of the Constitution and is hence exempt from GST.