

18% GST on Services provided to TANGEDCO for carrying out Retrofitting Work for strengthening NPKRR Maaligai against Seismic and Wind effect: AAR

Fact of the Case

The Applicant, PSK Engineering Construction & Co stated that they have been awarded the contract to carry out Retrofitting works for strengthening the NPKRR Maaligai against Seismic & wind effect and Modification of Elevation of the said building in TNEB Headquarter. The applicant has sought the advance ruling in respect of the GST to be charged on providing works contract services to TANGEDCO for carrying out retrofitting work for strengthening the NPKRR Maaligai against seismic and wind effect and modification of elevation in TNEB headquarters building at Chennai.

Decision of the Case

The Coram ruled that The rate of GST to be charged on the services provided by the applicant to TANGEDCO for carrying out retrofitting work for strengthening the NPKRR Maaligai against seismic and wind effect and modification of elevation in TNEB headquarters building at Chennai is 18% (9%CGST and 9% SGST) as per SL.No.3(xii) of Notification dated June 28, 2017, as amended.

The Tamil Nadu Authority of Advance Ruling (AAR) ruled that 18% GST is applicable on services provided to Tamilnadu Generation and Distribution Company Ltd. (TANGEDCO) for carrying out retrofitting work for strengthening NPKRR Maaligai against seismic and wind effects.