

Rmkv Fabrics Pvt Ltd

GST - Salwar/Chudidar sets, both top and bottom not stitched consisting of three pieces of fabrics (top/bottom/dupatta) is classifiable as fabrics under Chapter 50 to 55 of Customs Tariff and applicable rate of tax would be 2.5% CGST as per applicable sl.no. in Schedule I to notification 1/2017-CTR depending upon material:
AAR

GST - Salwar/Chudidar sets, top semi-stitched, but bottom not stitched and dupatta fabrics cut from bales/thans is classifiable as 'made up articles' under tariff heading 6211 depending upon material - attracts tax CGST @2.5% if sale value does not exceed Rs.1000 per piece and CGST @6% if sale value exceeds Rs.1000 per piece: AAR

GST - Salwar/Chudidar sets, top fully stitched but bottom not stitched and dupatta fabrics cut from bales/thans is classifiable as 'made up articles' under tariff heading 6211 depending upon material - attracts tax CGST @2.5% if sale value does not exceed Rs.1000 per piece and CGST @6% if sale value exceeds Rs.1000 per piece: AAR

GST - Salwar/Chudidar sets, top neck-worked, bottom not stitched and dupatta fabrics cut from bales/thans is classifiable as 'made up articles' under tariff heading 6211 depending upon material - attracts tax CGST @2.5% if sale value does not exceed Rs.1000 per piece and CGST @6% if sale value exceeds Rs.1000 per piece: AAR
- Application Dispose of: AAR

Sarj Educational Centre

GST - Applicant is the owner of a private boarding house and is providing services of lodging and food exclusively to the students of a secondary school run by a Charitable Society - they seek a ruling as to whether the service provided is a composite supply and whether such supply is eligible for exemption under Sl. No. 14 of 12/2017-CTR.

Held: Supply is a mixed supply within the meaning of s.2(74) of the GST Act and is taxable in accordance with s.8(b) of the Act - being a mixed supply, value of the entire combination of services offered is taxable at the highest applicable rate @18%: AAR

GST - Lodging facility is offered at a tariff below Rs.1000/- per day, hence exempted under sl.no.14 of 12/2017-CTR; food served is taxable @5% (sl.no. 7(i) of notification 11/2017-CTR); housekeeping services (SAC 9987) taxable @18% (sl.no. 25(ii) of 11/2017-CTR); laundry services (SAC 9997) taxable @18% (sl. no. 35 of 11/2017-

CTR), therefore, in terms of s.8(b) of the Act, highest rate applicable is the tax payable in respect of the mixed services: AAR

- Application Dispose of: AAR

Piyush Polytex Industries Pvt Ltd

GST- Bags/sacks (both with & without handle) made of Laminated PP Nonwoven Fabrics, of BOPP Pasted PP Nonwoven Fabrics is classifiable under SH 3923 2990 of the Customs Tariff: AAR

GST- Bags/sacks (both with & without handle) made of Woven Fabric pasted with Nonwoven fabric is to be classified as per General Rules of Interpretation of the Customs Tariff: AAR

- Application Dispose of: AAR

Nipha Exports Pvt Ltd

GST - Even if provisioning of ambulance service to the employees is obligatory under the Factories Act, 1948, ITC is not admissible to ambulance purchased in November 2018 since section 17(5) of CGST Act blocks any such enjoyment: AAR

GST - Eligibility for claiming Input Tax Credit (IRC) u/s 16(1) of the Act is subject to the provisions of law at the time of occurrence of the taxable event irrespective of when the claim is made - second proviso to s.17(5)(b) of the Act, as it stands post amendment w.e.f 01.02.2019 is not applicable to a transaction made in November 2018: AAR

- Application Dispose of: AAR

Prabhat Gudakhu Factory

GST - Gudakhu manufactured by the applicant is appropriately classifiable under residual Tariff Heading 2403 99 90 - As regards determination of liability to pay National Calamity Contingency Duty (NCCD), scope of ruling u/s 98 of the CGST Act, 2017 is limited to the extent prescribed u/s 97(2) - NCCD, being not a levy under the CGST Act, 2017 but under the CEA, 1944, it is not within the competence and mandate of the AAR to give a ruling thereon: AAR

- Application Dispose of: AAR

Indian Institute Of Science Education And Research

GST - A ruling on whether the decision of GST council granting exemption is binding on the department in the absence of

corresponding notification by the Central/State government to give effect to such decision is not within the competence and mandate of AAR.

GST - Notification 51/1996-Cus read with notification 43/2017-Cus is not applicable to OEM suppliers of imported equipment: AAR

GST - Concessional rate of GST @5% under notification 45/2017-CTR and 47/2017-IGST(R) is applicable to supply of all specified goods mentioned in the notification, whether imported or indigenous: AAR

- Application Dispose of : AAR

Rites Ltd (Dated: December 21, 2018)-West Bengal

GST - The applicant is a Consulting Engineer providing services of engineering consultancy & monitoring agency, both to the Government as well as private entity - The applicant seeks to know whether the rate of GST for construction of railway siding would be under Sr No 3(v)(a) or Sr No 3(xiii) of Notfn No 11/2017-CT(Rate) dated 28.06.2017 & the corresponding Notfn under the WBGST Act.

Held - The construction of private railway siding for carriage of coal and oil fuel to Raghunathpur TPS, as laid down in the agreement between the applicant and the Damodar Valley Corporation, classifies as a 'composite supply' of 'works contract' - Moreover, the same is taxable @ 12% u/s 3(v)(a) of Notfn No 11/2017-CT(Rate) dated 28.06.2017: AAR

PEW Engineering Pvt Ltd (Dated: December 21, 2018)-West Bengal

GST - The applicant company received a tender from the Indian Railways for retro-fitment of Twin Pipe Air Brake Systems on wagons - The applicant seeks to know whether such activity constitutes 'composite contract' or 'works contract' - In case it classifies as 'composite contract', then whether the principal supply would be the supply of the Twin Pipe Air Brake systems or the supply of services of fitting these goods to the wagons - The applicant also seeks to know the appropriate classification of the supply and the applicable rate of tax.

Held - The contract in question is to be treated as 'Composite supply', in which the supply of Twin Pipe Air Brake System is the principal supply - Moreover, the Twin Pipe Air Brake System is classifiable under Tariff Head 8607 21 00 - The same is taxable @ 5% as per Sr No 241 of Schedule I of Notification No.

01/2017 ♦ CT (Rate) dated 28/06/2017 as clarified in TRU Clarification issued under F.No.354/1/2018-TRU dated 25/01/2018: AAR

**Lindstrom Services India Pvt Ltd (Dated: September 15, 2018)-
Maharashtra**

GST - The applicant company is the Indian subsidiary of a company located in Finland - The applicant is engaged in renting of work wear to its customers,

along with services like washing, maintenance & repair of such work wear - It also provides other optional services like locker facility, modification & changes and sale of logos for the work wear, to its customers on need basis - The applicant approached the AAR seeking to know whether the renting of work wear qualifies as 'transfer of high goods' in terms of Entry 5(f) of Schedule II of the CGST Act - The applicant also sought to know whether such activities qualified as 'transfer of right in goods' in terms of Entry 1(b) of Schedule II to the CGST Act.

Held - The activity of renting of work wear qualifies as 'transfer of right to use' of goods in terms of Entry 5(f) of Schedule II of CGST Act - Moreover, the supply of renting of work wear along with supporting services such as transportation & weekly washing, for a single consideration, constitute 'mixed supply' u/s 2(74) of the CGST Act - Thereby, the question as to whether or not such transactions constitute 'composite supply', does not arise - The question as to what would be the 'principle supply' u/s 2(90) & applicable rate of GST, do not arise as well: AAR

Super Wealth Financial Enterprises Pvt Ltd (Dated: October 31, 2018)-Odisha

GST - Services provided by applicant by way of providing energy efficient street lighting services including OM of the street lighting infrastructure during the contracted period to Bhubaneswar Municipal Corporation (BMC) does not constitute supply of "pure services" as it involves significant use of goods/materials with stipulation to transfer the total business assets to BMC at the end of the contract period -exemption notification is to be interpreted strictly and the burden of proving the applicability would be on the applicant as held by the apex court in the case of Dilip Kumar & Co. - benefit of exemption from tax in terms of sl. No. 3 of Notification 12/2017-CTR is not available: AAR

Sanjog Steels Pvt Ltd (Dated: November 02, 2018)-Rajasthan

GST - Applicant M/s SSPL seeks determination of time and value of supply of goods/services - Applicant would be selling the manufactured goods under brand name Rathi Powertech to M/s RSE/RPG and who in turn would be selling the said goods after adding its margin of about Rs.50 per metric tonne

to M/s Goyal who in turn would be selling the same to various customers, say M/s X, as per the market demand - manufactured goods would be directly despatched from the applicant to M/s X and the E-way bill would be prepared on "Bill to Ship to" model as per s.10(1)(b) of the IGST Act, 2017.

Held : Supply from M/s SSPL to M/s X on "Bill to Ship to" mode is permissible - applicant can issue an e-way bill in which the "bill to" would be mentioned in the name of M/s RSE/RPG whereas "ship to" would be in the name of the final customer M/s X - Since TMT Steel bars manufactured by applicant is similar in quality to what is made by M/s RSE/RPG, therefore, value of supply of goods for the transactions between M/s SSPL and M/s RSE can be ascertained in terms of Section 15 of the CGST Act r/w rule 28 of the Rules with availability of full credit - transaction between M/s Goyal and M/s X would be covered by s.15 as both are unrelated persons: AAR

Prism Hospitality Services Pvt Ltd (Dated: September 26, 2018)-Telengana

GST - Activity of supply of food in canteens of office, factory, hospital, college, industrial unit etc. on contractual basis except that supply is not event based or on specific occasions constitutes supply and is taxable @5% (SGST + CGST) and the supplier is not eligible for input tax credit as per the condition specified by the amended notification 13/2018-CTR - where the applicant provides transport charges to a training institute for carting food from one building to another for service/sale and the applicant charges separate transport charges, the applicant needs to discharge GST on gross amount i.e. cost of food plus cost of transportation at @18%: AAR

Pawanputra Travels (Dated: November 02, 2018)-Rajasthan

GST - Applicant has been awarded contract for providing both air conditioned and non-airconditioned vehicles on hire to the Indian Army - applicant has raised invoices by charging GST but the Army has not reimbursed them the element of GST insofar as the non-airconditioned vehicles provided by them on the ground that no GST is payable in terms of sr. no. 15 of Notification 12/2017-CTR - applicant seeks a ruling on the applicable GST rate.

Held: Service provided is "Rent-a-cab" service which attracts IGST @5% provided that credit of input tax has not been taken and if taken, the tax would

be @12% - exemption under notification 12/2017-CTR is not available as the service does not fall under "non-airconditioned contract carriage category" : AAR

Chinta Polu Philip (Dated: November 26, 2018)-Chhattisgarh

GST - Applicant has not deposited the full fee of Rs.10,000/- for advance ruling i.e Rs.5000/- each for SGST and CGST as specified in Circular 25/25/2017-GST dated 21.12.2017 issued by CBIC - applicant was also reminded twice on 20.09.2018 and 16.10.2018 - since the application has not been filed as per the Act/Rules, same is rejected: AAR

G N Chemicals (Dated: September 05, 2018)- Chhattisgarh

GST - Applicant seeks a ruling as regards levy of GST rate applicable on "Neem seed" .

Held: Supply of "Neem seeds" in frozen or dried form for the purpose as specified by the applicant and the said seeds being not of seed quality, supplied by the agro-division business would merit being taxable @2.5% SGST and 2.5% CGST - supply of "neem seed powder" would also be taxable at the same rates of GST: AAR

Banking Codes And Standards Board Of India (Dated: August 01, 2018)-Maharashtra

GST - Applicant seeks a ruling as to whether GST is liable to be paid on the contribution made by members (member banks) towards "Annual Membership Fees and Registration Fees" to the Corpus fund of BCSBI and recurring expenditure being incurred.

Held: Activity of Banking Codes and Standards Board of India is falling under the definition of "supply" as per s.7 of the CGST Act, 2017 and, therefore, the contribution made by members towards the Corpus fund can be considered as consideration as per s.2(31) of the Act - principle of mutuality is non-existent in the present case - Activity is to be treated as 'business' as provided u/s 2(17)(e) of the Act - GST is payable: AAR

Sir JJ College Of Architecture Consultancy Cell (Dated: October 12, 2018)- Maharashtra

GST - Applicant seeks a ruling on as to whether they shall charge GST on the consultancy services rendered to Municipal Corporation of Greater Mumbai (MCGM) for an upcoming project of establishment and development of textile museum in Mumbai.

Held: In view of the facts and documentary evidences and submissions made by the applicant in respect of registration under Stamp Act as Works Contract Agreement, Services being provided by the applicant to MCGM are in the nature of Works Contract Services and, therefore, they would in no way be eligible for exemption under Sr. no. 3 of Notification 12/2017-CTR - Applicant to charge GST on the Consultancy Services rendered to MCGM: AAR

Sadashiv Anajee Shete (Dated: October 23, 2018)- Maharashtra

GST - Applicant is engaged in the business of assisting believers, followers and devotees to book Pundits/Brahmins online for their religious ceremonies viz. pujas, abhesheks etc. and said services are being provided through applicant's own website - applicant hires various expert Pundits in order to provide services of religious ceremony - applicant seeks a ruling as to whether exemption under sr. no. 13 of notification 12/2017-CTR is applicable; whether applicant is liable to get registered; and if liable to pay GST, on what value should the same be discharged, whether on the commission received or on the booking value received from users.

Held: Applicant is acting as an 'intermediary' person - applicant is not covered under the scope of exemption entry no. 13 of notification 12/2017-CTR since it is the Pundit who is the person actually performing the services of puja, abheshek etc. - applicant is covered under section 2(44) and 2(45) of GST Act as an 'Electronic Commerce operator' and considering section 24 and category (x) mentioned therein, they are required to compulsorily register under the Act - Applicant is liable to pay GST on the value of commission received from website users/pundits and not on the total amount received: AAR

Merck Life Science Pvt Ltd (Dated: October 30, 2018)- Maharashtra

GST - Merck Life Science P Ltd. has entered into business transfer agreement with Merck Limited (seller) wherein the seller has agreed to sell, transfer, convey, assign and deliver to the applicant or to any affiliates as directed by

applicant for the BPL business which would be transferred as going concern on a slump sale basis - Ruling sought as to whether applicant's direction to the seller for direct transfer of BP business to MSPL and PM business to MPMPL respectively would qualify as a 'supply between the applicant' and 'MSPL/MPMPL'.

Held: Role of the applicant is clearly a service provider covered in para 5(e) of Schedule II of Section 7 of the CGST Act, wherein the applicant is doing the act of giving direction to the seller for transfer of BP and PM businesses to MSPL and MPMPL respectively as per his directions and terms and conditions agreeable to him due to special authority in this regard, vested in him through the agreement between him and the seller - therefore, question answered in the affirmative; value is to be determined as per rule 28 of the CGST Rules, 2017: AAR

Cable Corporation Of India Ltd (Dated: November 03, 2018)- Maharashtra

CGST - Applicant seeks an advance ruling as to whether the supply of transportation services, rendered by the applicant will be exempt from the levy of GST in terms of Sl. No. 18 of Notification 12/2017-CTR.

Held: It is observed that the applicant is not transporting the goods but is hiring the services of a GTA to undertake the transportation of goods by road and is claiming to be discharging GST liability under Reverse charge mechanism and in such a situation he is a recipient of such service and is not a supplier thereof - further, it is found that the first contract referred to includes ex-works supply of all equipments and materials which includes testing and supply of cable package required for successful commissioning -the second contract consists of all other activities required to be performed for commissioning the project which also includes transportation, insurance etc. - in view thereof, there is no doubt that both these contracts are in the nature of 'Composite supply of Works Contract' which is a service and would be taxable @18% in terms of Sl. No. 3(ii) of Notification 11/2017-CTR and artificial bifurcation of contracts and scope of work to go out of the scope of correct tax liability is not legal and proper - exemption claimed by applicant in terms of Sl. No. 18 of Notification 12/2017-CTR cannot extended: AAR

Leena Power Tech Engineers Pvt Ltd (Dated: October 03, 2018)- Maharashtra

CGST - Applicant, upon successful bidding, have been awarded by CIDCO the contracts of Power Supply Infrastructure Development Work at Rehabilitation and Resettlement Pockets under Navi Mumbai International Airport (NMIA) Projects, Navi Mumbai for the project affected people of NMIA & Development of power supply infrastructure distribution network including construction of 33KV substation equipment & allied electrical works etc. - CIDCO is covered under the definition of the term 'Government Entity' as per notification 31/2017-CTR - Concessional rate of tax @12% would be applicable in respect of supply of goods/services after coming into effect of notification 31/2017-CTR: AAR

Emco Ltd (Dated: July 25, 2018)- Maharashtra

CGST - Supply of Towers and Transmission line Products; Services Contract - Applicant seeks an advance ruling as to whether GST is leviable on the transportation charges levied by the applicant on Power Grid Corporation of India Limited; as to whether they are entitled to exemption in terms of Sl. No.18 of Notification 12/2017-CTR.

Held: Subject contracts are for commissioning of immovable property wherein transfer of property in goods is involved in the execution of said contracts - contracts are clearly covered by the definition of Works Contract as per section 2(119) of the CGST Act - composite supplies in the nature of works contract is declared as supply of services as per section 7 r/w Entry no. 6(a) of the Schedule II of the CGST Act - Impugned supply of transportation service is not supply of standalone service - Accordingly, applicant is liable to pay GST @18% as per Entry at Sr. no. 3(ii) of Notification 11/2017-CTR and corresponding notification under MGST Act - inasmuch as GST is leviable on the transportation charges levied by applicant on PGCIL: AAR

Compo Advice India Pvt Ltd (Dated: July 11, 2018)- Maharashtra

CGST ♦ Disc Brakes Pads (DBP) are correctly classifiable under chapter heading 8708 and not under 6813 - would be liable to tax @28% (14% each under CGST & MGST Act): AAR

Columbia Asia Hspitals Pvt Ltd (Dated: November 13, 2018)- Karnataka

GST - The applicant-company provides health-care services catergorized as 'In-Patient' and 'Out-Patient' - It also supplies medicines to in-patients and out-patients & is also engaged in operating restaurant and canteen services in its premises, from where food and eatable items are supplied to patients & attendants - The applicant sought to know if two or more supplies of goods or services are naturally bundled, whereupon the principal supply is exempt & other supplies are taxable & wherether such supplies can be treated as composite supplies - Also, if in the affirmative and considering that principal supply is exempt supply, then can such composite supply be treated as exempt supply or composite supply - Further, if the supply is not composite supply, then is registered person allowed to claim ITC pair on procurement of capital goods, inputs & input services related to both taxable & exempt supply.

Held - The two or more supplies of goods or services or both which are naturally bundled, wherein the principal supply is exempt & others are taxable, can be treated as a composite supply of the principal supply if such principal supply is not a non-taxable supply u/s 2(78) of the CGST Act 2017 - Such composite supply with the principal supply would be treated as exempt composite supply - Besides, the applicant can claim ITC only on such taxes paid for inputs, input services & capital goods which are attributed to supplies of goods or services taxable under CGST Act 2017 & which are not attributable to exempt supplies of goods & services under CGST Act: AAR

Sri Patrick Bernardinz D'sa (Dated: November 28, 2018)- Karnataka

GST - Applicant, a land owner, entered into an agreement with M/s Nforce Infrastructure India P Ltd. for development and promotion of ♦N Force - Pauline♦, a residential/commercial building at Valencia, Mangalore - builder offered to develop and promote a multi-storied residential apartment cum commercial building - applicant seeks a ruling as to whether the land owner is

liable to pay GST on premises allotted to him, which he intends to distribute among his family members.

Held: Notification 4/2018-CTR notifies a person or persons who supply development rights to a developer/builder etc. against a consideration, which may be in the form of a construction service, is liable to be registered under CGST/KGST Act, 2017 - It also provides that the person who supplies the development rights shall pay central tax at the time when the developer/builder transfers possession or right in the building by way of conveyance deed or similar instrument - Therefore, applicant being the person who has supplied the development rights to a developer in respect of his land is liable to registration and payment of tax: AAR

Nforce Infrastructure India Pvt Ltd (Dated: November 28, 2018)- Karnataka

GST - Applicant has entered into an agreement with Patrick B D'sa and five others for construction and to hand over 8828 square feet of residential apartment area, 1630 sq. ft. of commercial area and 8 car parkings on the land belonging to the aforesaid six persons - Project is completed post 01.07.2017 - Applicant seeks an advance ruling on the question as to whether they are liable to pay GST on the value of building constructed and handed over to the land owner in terms of the Joint Development Agreement; the value thereof since there is no monetary consideration involved; whether applicant is liable to pay service tax up to 30.06.2017 and GST thereafter.

Held: Applicant is supplying the construction service of building/civil structure to supplier of development rights (the land owner) against consideration in the form of transfer of development rights - Supplier of construction service to the supplier of development rights is liable to pay GST for the service provided in terms of notification 4/2018-CTR - Value is to be determined in terms of para 2 of notification 11/2017-CTR - Insofar as liability to pay service tax up to 30.06.2017 is concerned, it is clearly evident from section 142(11)(b) that the service tax is liable to be paid, which is liable under the Finance Act, 1994, on the services provided up to 30.06.2017 - on the services provided after 01.07.2017, GST is liable to be paid: AAR

Sst Sustainable Transport Solutions India Pvt Ltd (Dated: October 15, 2018)- Maharashtra

GST - Applicant is rendering services to Nagpur Municipal Corporation by way of giving out on rent/hire, AC Green buses which are further used by NMC for transportation of passengers - such renting of buses squarely falls under Sr. no. 10, heading 9966 sub-clause (ii) as rental service of transport vehicles and, therefore, attracts CGST and SGST @9% each on remuneration received: AAR

Enmarol Petroleum India Pvt Ltd (Dated: October 10, 2018)- Maharashtra

GST - Applicant is not liable to pay GST on the supply of goods located outside India to customers within India without physically bringing the goods to India
◆ Supplies in the present case would be 'non-taxable supply' as per section 2(78) of the CGST Act, 2017: AAR

National Security Services (Dated: October 24, 2018)- Maharashtra

GST - Applicant is providing pure services (of security) without supply of goods to Pune Chinchwad Municipal Corporation - said services are in relation to any function entrusted to a Municipality under Article 243W of the Constitution - Agreement between applicant and PCMC clearly states that the applicant shall provide assistants to the Security Guards of PCMC - Providing assistance to security guards of PCMC is an activity which is exempted since entitled to the benefit of notification 12/2017-CTR: AAR

Skipper Ltd (Dated: November 26, 2018)-West Bengal

GST - Applicant executes an indivisible composite contract for construction, erection and commissioning of an immovable property namely the Tower Package, execution of which involves bundled supply of both goods and services - Applicant is, therefore, required to be treated as supplier of Works Contract service as defined in s.2(119) of the CGST Act, the value of which includes inter alia consideration paid for transportation and in-transit insurance, being merely parts of the bundled services and, therefore, should be treated as components of the value of the Works Contract and not as separate and independent supplies - GST is to be paid on the entire value of

the Works Contract including the supply of materials, transportation, in-transit insurance, erection, commissioning etc. - exemption under sr. no. 18 of notification 12/2017-CTR is not available in the present context: AAR

Association Of Inner Wheel Clubs In India (Dated: November 26, 2018)-West Bengal

GST - Applicant seeks a ruling as to whether the activities that are undertaken by them can be termed as business and supply of services.

Held: Applicant is affiliated to International Inner Wheel and is involved in social welfare work - club accumulates funds through subscriptions, sponsorship fees, sale of souvenirs etc. - subscription/membership fees collected are utilised entirely for funding charitable work - Inner Wheel clubs have specific objectives and members are granted various facilities and/or benefits enabling them to attend conventions/meetings for the furtherance of the objectives of the organisation against subscriptions or fees, renewable annually - such benefits are not available to non-members - term business under GST Act, in terms of s.2(17), sub-clause (e) mentions provision by a club, association, society, or any other body (for a subscription or any other consideration) of the facilities or benefits to its members and, therefore, it is clear that the applicant is doing business as defined under the Act - subscription/membership fee is to be considered as a consideration for the supply of such services which are classifiable under SAC Heading 99959 under the category Services furnished by other membership organisation - Activities undertaken by the applicant do not conform entirely to the definition of charitable activity given in clause 2(r) of Notification 12/2017-CTR -activity may be treated as adventure and, therefore, a business under s.2(17)(a) of the CGST Act - SC decision in Sai Publication Fund not applicable to the facts of the present case - Applicant's activities involve supply of services classifiable under SAC heading 99959 against consideration received in the form of subscription and membership fees - services of providing space for advertisements, raising sponsorship etc. are business transactions within the meaning of s.2(17)(b) of CGST Act and are classifiable under SAC 99836 as Advertising services - sale of souvenirs is to be considered as supply of goods - nature of supply for miscellaneous income as recorded in the financial accounts is to be determined by the nature of the supply: AAR

Sandvik Asia Pvt Ltd (Dated: October 12, 2018)-Rajasthan

GST - Applicant intends to execute an agreement for providing maintenance services to prospective customers for equipment located at various sites in the state of Rajasthan - Applicant seeks a ruling as to whether the maintenance services rendered on customers' equipment under the comprehensive maintenance service agreement and supply of parts and services which also includes replacement of spare parts should be classified as 'composite supply' or 'mixed supply'; the tax rate applicable; what would be the relevant place of supply and type of tax that would be required to be discharged.

Held: Activities performed under the 'Comprehensive Maintenance Contract' are to be treated as a composite supply of services, supply of operation & maintenance services being the principal supply and other services as being ancillary to such principal supply and activities performed under 'Equipment Parts Supply and Services Agreement' are to be treated as mixed supply - service code for Maintenance and repair services of commercial and industrial machinery is 998717 and prescribed rate of GST is 18% (CGST + SGST) or IGST @18% - for supply of Mixed services, applicant is liable to pay the highest rate of tax as per s.8(b) of CGST Act, 2017 - query raised regarding 'place of supply' being outside the ambit of s.97(2), no findings are warranted - Application disposed of: AAR

NHPC Ltd (Dated: October 22, 2018)-Uttarakhand

GST - Applicant seeks a ruling as to whether they are required to pay GST under reverse charge while making payment to PWD for construction of road; the time of supply when advance payment is released to PWD; whether the amount deposited with Central fund i.e. Uttaranchal CAMPA and reimbursed by MEA considering as part cost of the road is liable for GST.

Held: No GST is applicable on the activity since the same falls under exempted services in terms of notification 12/2017-CTR - accordingly the other issues on which ruling is sought are rendered infructuous: AAR

Naga Ltd (Dated: October 29, 2018)-Tamilnadu

GST - Applicant is an importer of Wheat through various sea ports for carrying out Milling operations in their factory premises and manufacturer of food

products like maida, sooji, atta etc. -Applicant seeks a ruling as to whether exemption provided to CH 9986, Sl. No. 54(e) of notification 12/2017-CTR for the service providers who have rendered handling services such as loading, unloading, packing, storage or warehousing of agricultural products is applicable for agricultural products viz. Wheat, when imported through sea ports.

Held: Applicant, as per the definition contained in section 95(a) of the CGST Act, 2017 can seek an Advance ruling in relation to supply of goods or services or both undertaken or proposed to be undertaken - since the Applicant is the recipient of services and not supplier of such services, the application is not admitted in terms of s.s (2) of section 98 of the CGST Act, 2017: AAR

Mali Construction (Dated: October 29, 2018)-Rajasthan

GST- Applicant is in the process of bidding for tender floated by PHED, a unit of Government of Rajasthan for designing, providing installation, commissioning, operation and maintenance of solar energy based borewell water pumping systems, reverse osmosis plant and operation and maintenance of fluoride control project on ESCO and O&M contract- applicant seeks a ruling on the classification of goods or services and determination of the tax liability.

Held: The activities under ESCO model and O&M contract are so closely linked in a manner that they form a single indivisible supply- activities undertaken by the applicant culminate into Works Contract services, which in itself is a composite supply- as the activity is being undertaken for a government department, if the value of supplied goods under this contract is below 25% of the total value of the composite supply, then the rate of tax would be Nil and if otherwise, the rate of tax will shift from Nil to 12% in terms of notification 12/2017-CTR : AAR

Goa Tourism Development Corporation Ltd (Dated: October 02, 2018)-Goa

GST - Applicant seeks a ruling as to whether GST is applicable on One-time concession fees charged by M/s GTDC in respect of their property namely Anjuna Property given to M/s Myrayash Hotels Pvt. Ltd. for a long term lease of 60 years for development of infrastructure for financial business on Private

Investment made on DBFOT basis (Design, Build, Finance, Operate and Transfer) providing exclusive right, license and authority to construct, operate and maintain the project.

Held: No such notification is issued by the State government declaring the area consisting of plot leased out as Industrial or Financial business area - Service provided by the applicant is, therefore, not falling under the criterion mentioned at Sr. no. 41 of Notification 12/2017-CTR as amended and accordingly, the applicant is not entitled for the benefits of the said notification and the activity of long term lease is liable for levy of GST - Bombay High Court in the case of Builders Association of Navi Mumbai has held that lease premium amount is a consideration against supply of service and is subject to GST - Application disposed of: AAR

Adventage Agency Pvt Ltd (Dated: October 13, 2018)-Rajasthan

GST - Applicant is a Del Credere Agent (DCA) of supplier of goods and takes order from customers and places these orders with the principal (actual supplier of goods to customers and receiver of payments) - collection of payments from customers is the responsibility of DCA - DCA gets commission for which DCA raises invoices on the principal along with GST - as per the pricing policy of principal, customers can avail despatches either on cash or credit (10 days) basis - when the payment is directly made by customer before due date (i.e. before 10 days of credit period), early payment incentive is given to customer - when the buyer is not in a position to pay to principal on the due date, he approaches DCA to extend a short term loan and the loan is extended by the DCA by making payment to the principal on behalf of the customer - loan is repaid to DCA by customer along with agreed interest and if the customer makes the payment to DCA earlier than 10 days, then the customer asks for reimbursement towards early payment at a pre-determined rate as is being offered by the Principal - in view of the above, applicant seeks a ruling as to whether any supply arises in the transaction of the amount passed on to the customer by DCA on account of early payment before the credit period allowed by the principal; what would be the classification of such supply and its HSN/SAC code and applicable GST rate; whether the supply is exempted in terms of notification 12/2017-CTR; whether dealer/DCA can take credit of ITC of the GST charged on such supply.

Held : Transaction made between DCA and the customer for passing on the specified bonus given by principal is nothing but an additional discount given for early payment made by customer - additional discount relates to supply already made by principal and passing on such bonus to customers by DCA is in the nature of pure agent - further any amount retained by the DCA on account of early payment is in the nature of supply made to the principal as business support services' on which the DCA is already paying GST - Additional bonus passed on by the applicant DCA to the customer is not in nature of supply in accordance with the GST Act, 2017; that since there is no supply to DCA by customer, the DCA is not entitled for ITC: AAR

Punjab Small Industries & Export Corporation Ltd (Dated: November 08, 2018)-Punjab

GST - Applicant, M/s Punjab Small Scale Industries and Export Corporation is engaged in providing lease (of 30 years or more) of industrial plots against one time upfront amount called as premium, salami, cost, price, development charges or by any other name to the industrial units and the same is exempted by virtue of point no. 41 of notification 12/2017-CTR - applicant seeks a ruling as to whether the ancillary services relating to the industrial plots of Transfer fees, Extension fees, Conversion fees, Processing fees, Bifurcation fees, Tower Charges are also exempted under the said notification.

Held: The additional services provided by the applicant although are in respect of the same plots but entry no. 41 (even after amendment by notification 32/2017-CTR dated 13.10.2017) does not provide exemption to all services related to plots covered therein as is evident from the description of the entry - Other subsequent services rendered by the appellant are liable for CGST and UTGST, same are classifiable under Other Miscellaneous Services - Service Code 999799 and chargeable to CGST @9% and UTGST @9% [Sr no. 35 to Notification 11/2017-CTR, 11/2017-UTTR refers] - Application disposed of: AAR

Maharashtra Rajya Sahakri Sang Maryadit (Dated: July 18, 2018)-Maharashtra

GST - Applicant conducts education and training programmes through its thirteen co-operative training centres and 33 district co-operative boards by

charging fees to participants - Applicant is not a profit-making body and is doing this activity as statutory requirement of Maharashtra Co-operative Societies Act, 1960 - applicant seeks to know whether such services are exempted.

Held: For providing such education and training, applicant is charging annual fees/contribution from their members as provided under the provisions of MCS Act, therefore, such activity is covered under the scope of supply of services and there is no exemption in respect of such supply - moreover, applicant is not funded in any way by the Government - supply is taxable under the CGST Act at appropriate rates: AAR

Spaceage Syntex Pvt Ltd (Dated: August 06, 2018)- Maharashtra

GST - Applicant seeks a ruling as to whether GST is applicable on sale and/or purchase of DFIA licence.

Held: Duty credit scrips and DFIA's are not one and the same or similar at all - they are both different incentives given to exporters with different conditions and have been separately defined and explained in different chapters of the FTP - Even though both are incentives to exporters to promote and increase exports from the country, both the schemes are used in different circumstances and in a different manner - Therefore, DFIA is distinguishable from "Duty Credit Scrips" and cannot be considered as exempted under Sr. no. 122A of Notification 2/2017-CTR even though it falls under CTH 4907 - DFIA will attract appropriate rate of GST as exemption is in respect of only Duty Credit Scrips - Clarification allegedly given by GST council in the minutes of 22 nd GST council meet dated 6 th October 2017 that Advance Authorisations are also included in the Duty Credit Scrips is not backed by any Circular, notification etc. and, therefore, the contention of the applicant cannot be accepted - GST is, therefore, applicable on sale/purchase or DFIA licence: AAR

MUN Agro Industries Pvt Ltd (Dated: July 16, 2018)- Maharashtra

GST - Meat supplied in gunny bag, whether to be treated as unit container or not and whether the goods fall under CTH 0204 and are eligible for exemption under notification 02/2017-CTR.

Held: Frozen meat of sheep/goat in HDPE gunny bag which do not indicate any information related to weight/number of carcass in such bags would tantamount to being a product not put in unit container and thus fall for classification under CTH 0204 and covered by sr. no. 9 of notification 2/2017-ITR and exempted - no reason to deviate from a similar view taken in the case of Monrovia Leasing & Finance P Ltd: AAR

Ismail Ahamad Soofi (Dated: July 09, 2018)- Maharashtra

GST - Food is cooked at some main kitchen premises- such cooked food is carried from outside and no food item is prepared in the company premises of TCS or CTI or RMSL -Applicant is provided with space, utensils and other equipments, crockery, cutlery, water, electricity, cleaning of cafeteria etc. and menu is also dictated by the company - Catering services provided by the applicant under B2B Model and B2C model are to be classified as canteen services under Entry no. 7(i) or (iv) of Notification 11/2017-CTR depending on whether their canteen has the facility of air conditioning or central heating in any part of the establishment, at any time during the year - as per amending notification 46/2017-CTR their service would fall under sr. no. 7(i): AAR

Bajaj Finance Ltd (Dated: August 06, 2018)- Maharashtra

GST - Applicant seeks a ruling on whether penal interest is to be treated as "interest" for the purpose of exemption under sr.no. 27 of 12/2017-CTR.

Held: Exemption for financial transactions under GST laws is only in respect of interest/discount earned or paid for loans, deposits or advances - if the transaction, as in the subject case deviates from the above, the same fails the test of being a "loan" , "deposit" or "advance" or the consideration is not an interest or discount, the exemption is not admissible - amount of penalty charges is recovered/imposed only because the loanee has delayed the payment of EMI (which consists of principal amount and interest amount) - recovery of penal charges is made in view of toleration of the act of the loanee by the applicant and, therefore, construes as "supply" as per sr. no. 5(e) of Schedule II of the CGST Act and is, therefore, taxable: AAR

Taranjeet Singh Tuteja & Brothers (Dated: October 10, 2018)- Chhattisgarh

GST - The applicant company executed an agreement for the custom milling of Paddy - It sought to know the tax liability for such activity carried out on job work basis, as well as the transportation of rice and the usage charges of gunny bags.

Held - As per the applicant's agreement with the Chhattisgarh State Marketing Co-Operative Federation Limited, the former was given the principal task of Custom Milling of Paddy for producing Rice - The applicant also received payment for transportation of Rice & Paddy and for the gunny bags used to pack such grains - There is a single contract for the supply of such goods & services, which comprises of two more supplies, which includes transportation, packing material & incentives - The principal supply is the Customs Milling of Paddy - Hence such activities must be treated as composite supply u/s 2(30) & u/s 8(a) of the Chhattisgarh GST Act - Thus the tax liability of the composite supply will be decided as per the tax liability of the principal supply @ 5%, as per mandate of Notfn No 31/2017-CT(R) & Notfn No 11/2017-CT(R): AAR

Telecommunication Consultants India Ltd (Dated: October 9, 2018)-Odisha

GST - Applicant seeks a ruling as to whether the services provided by them to the Government and government aided higher secondary schools under the ICT Project are covered under the scope of Entry no. 72 of Notification 12/2017-CTR.

Held: Recipient of service is Odisha Knowledge Corporation Ltd. (OKCL) which is a body corporate and cannot be regarded as Government - Supply undertaken is in the nature of composite supply which includes supply of goods and services which are not naturally bundled - services provided is not exclusively in the nature of training programme - Though the source of funding for the service is the State government and Central government, yet as per the contract, the payment responsibility is vested on OKCL, therefore, activities of the applicant under the Information & Communication Technology (ICT) Project are not covered under Entry no. 72 of 12/2017-CTR so as to be entitled to the benefit of exemption under GST: AAR

Nash Industries (I) Pvt Ltd (Dated: October 25, 2018)-Karnataka

GST - Applicant has sought advance ruling on the following question - whether the amortised cost of the tool is to be added to arrive at the value of the goods supplied.

Held: Applicant could not have manufactured the components without the tool - cost of tool is borne by the recipient of the supply whereas the same should have been borne by the applicant - facts and circumstances of the transaction invite the play of Section 15(2)(b) of the CGST Act, 2017 - Therefore, amortised cost of tools which are re-supplied back to the applicant free of cost shall be added to the value of the components while calculating the value of the components supplied as per Section 15 of the CGST/SGST/IGST Act, 2017: AAR

Indian Institute of Management (Dated: October 25, 2018)- Karnataka

GST - Applicant, Indian Institute of Management, Bengaluru, seeks a ruling on whether the long duration post graduate diploma/ degree granting programmes offered by them other than specifically mentioned at Sl.No.67 of Notification No. 12/2017-CTR as amended by 2/2018-CTR are exempted from the GST output liability on education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force in the light of enactment of the Indian Institute of Management Act, 2017.

GST - Applicant, IIM, Bengaluru also seeks a ruling on whether supply of online educational journals or periodicals to them is exempted from reverse charge liability of GST under Sl. No.66 of Notification No.12/2017-CTR as amended by Notification No. 2/2018-CTR being education provided as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force in the light of enactment of the Indian Institute of Management Act, 2017.

Held: Both Serial no. 66 and 67 are related to all educational services covered under the same Heading 9992 - This leads us to the inescapable conclusion that Serial Number 67 has been carved out specifically and only for the educational services provided by the Indian Institutes of Management - In other words, the Indian Institutes of Management have been segregated from all other educational institutes and the educational services provided by them

are subject to different treatment in terms of exemptions - Therefore insofar as educational services provided by Indian Institutes of Management are concerned, the provisions contained in Serial no. 67 alone shall apply - The constitution of the Notification does not allow selective application of Serial No. 67 in respect of educational programmes like (a) two year full time Post Graduate Programmes in management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management and application of Serial number 66 for the rest of the educational programmes -When Notification 12/2017-CTR provides for a specific entry for the Indian Institutes of Management at serial no. 67, the provisions of serial number 66 shall not apply to them - Answer to both the questions posed by the applicant is answered in the Negative: AAR

**Indian Cotton Solutions.Com Pvt Ltd (Dated: June 08, 2018)-
Andhra Pradesh**

GST - Applicant is engaged in supply of service by providing Mobile Laboratory Services to test the quality of cotton - Applicant is seeking a ruling as to whether they can utilize the ITC in respect of the vehicles purchased by them for the purpose of their core business activity.

Held: From a plain reading of section 17 of the CGST Act, 2017, it is clear that the goods referred by the applicant do not fall under the exceptions referred in section 17(5) of the CGST/APGST Act, 2017 - Hence the applicant is not entitled for claim of ITC: AAR

**Agarwal Industries Pvt Ltd (Dated: June 08, 2018)-Andhra
Pradesh**

GST - Applicant is engaged in manufacturing ingredients of Poultry feed, particularly involved in manufacturing of substitute of Rice bran oil, which is used in preparation of poultry feed - Applicant named their product "Energy-G premium oil" and stated that the product is inedible or not fit for human consumption and purely for manufacturing of poultry feed - applicant requesting for clarification of correct HSN Code for this product.

Held: Product under question viz. "Energy-G Premium oil" is manufactured out of Vegetable fats/oils and not from animal fats/oils and this being so, the product is rightly classifiable under HSN 1518 and is subject to 5% GST as per S.No. 90 of Schedule I of Notification 1/2017-CTR and corresponding SGST notification: AAR

Trailer Springs (Dated: October 09, 2018)-Andhra Pradesh

GST - The applicant is engaged in the activity of manufacture of Tractor Trailors and Leaf Springs - They sought advance ruling on applicable rate on agricultural Tractor Trailors (attachment) parts and leaf springs, disks, axels, hubs and shackle pins meant for tractor trailors.

Held: The HSN 8433.59.00 referred to by the applicant is not relevant to the products that are being manufactured by them - However, as per description given by applicant alongwith the photographs, the commodity shall be classified as 'springs and leaves for springs of iron and steel', the commodity falls under HSN Code 7320 and it listed in the entry 234 of schedule III of Notfn 01/2017- Central Tax (Rate) and taxable @ 9% for CGST and @ 9% for SGST: AAR

Synthite Industries (Dated: August 20, 2018)-Andhra Pradesh

GST - The applicant has filed an application for seeking advance ruling on process of job work i.e. importing the goods i.e. Green Tea/black tea powders from his principal from Germany and undertaking process of "super critical fluid extraction" - The material is being supplied by his principal-foreign customer at free of cost and the processed output will be exported to them.

Held: The goods contains caffeine which is being removed by the applicant through extraction process - The de-caffeinated goods will be exported to the Principal as their requirements and instructions - The process providing job work service to the foreign principal, in the premises of the applicant as per the specifications of the recipient of services, is taxable under APGST Act, 2017/CGST Act, 2017 as per Entry no 26(HSN Code 9988) Proviso (iv) and liable to tax @ 18% - the place of supply for this transaction is location of service where actually performed i.e. business premises of applicant, which is located in state of AP - Hence, tax liability under SGST Act/ CGST Act, 2017 only applies - Regarding applicability of Notfn 25/2012, as the Service Tax Act

itself subsumed under GST Act, 2017, the Notfn referred to, is no more applicable: AAR

Sri Venkateswara Traders (Dated: October 9, 2018)-Andhra Pradesh

GST - The applicant is engaged in the activity of supply of debarked cut sizes of wood of Eucalyptus/Subabul - It is supplied to various paper mills for manufacture of pulp - GST @ 5% is being paid on supply of pulp wood in terms of Chapter 4401, whether payment of GST at the said rate of tax is correct.

Held: The contention of applicant is to treat the de-barked Eucalyptus/Subabul pulp wood, supplying to paper mills in cut sizes under the entry number 198 of Schedule I of Notfn 1/2017-Central Tax rate, is justified - It attracts CGST @2.5% and SGST @2.5%: AAR

Pragathi Enterprises (Dated: October 10, 2018)-Andhra Pradesh

GST - Applicant has filed an application for seeking advance ruling on rate of tax under GST w.r.to classification of the commodity to their supplies - The applicant is a trader in tobacco in all varieties and form of tobacco available.

Held: The GST rate of tax for the tobacco leaves procured at tobacco auction platforms or directly from farmers, which are cured and dried by farmers themselves is 5% - If the applicant purchases tobacco leaves from other dealers who have purchased them farmers for the purpose of trading, applicable rate of tax will be 5%(2.5% SGST + 2.5% CGST) as per sl 109 of Schedule I Notfn 1/2017 (CGST) - If the applicant segregates the tobacco into grades depending upon their size, colour, length, texture of leaf and sells such graded tobacco leaf, the applicable rate of tax will be 5%(2.5% SGST + 2.5% CGST) as per sl 109 of Schedule I Notfn 1/2017 (CGST) - If the tobacco leaves are butted and sold to other dealers, the applicable rate of tax will be same i.e. 5% - If the applicant gets tobacco leaves redried without getting them threshed, applicable rate of tax will be same i.e. 5% - If the applicant gets the tobacco threshed and redried on job work basis at GLT plants and then sells such threshed and redried leaves, the applicable rate of tax will be 28% as per sl 13 of Schedule IV Notfn 1/2017(CGST) Rate: AAR

**NSL Mining Resources India Pvt Ltd (Dated: October 09, 2018)-
Andhra Pradesh**

GST - Applicant is engaged in procuring low grade iron ore from third party miners, upgrading the quality of iron ore by beneficiation process and sells the upgraded iron ore - Applicant seeks a ruling as to whether excise duty, CVD and SAD paid on capital goods purchased prior to July 1st, 2017 on which cenvat credit has not been claimed earlier, can be claimed u/s 140(2) of CGST Act, 2017 in the absence of registration under Central Excise Act - Whether VAT paid on capital goods purchased prior to July 1st, 2017 on which input tax credit has not been claimed earlier, can be claimed u/s 140(2) of Andhra Pradesh GST Act, 2017.

Held : The definition referred for input tax under CGST Act, 2017 is very clear and that the input tax refers to taxes chargeable under SGST, CGST, UTGST and IGST only - Section 97(2)d, shall refer to admissibility of input tax credit under said Acts - The input tax credit referred by the applicant relates to the transitional relief, which is paid under the Act, other than the Acts referred in the definition of input tax credit under CGST Act, 2017 - Authority is limiting its discussions and findings for admittance or otherwise of application under section 98(2) of CGST Act, 2017 - The questions sought by applicant in their application do not fall under the ambit of Section 97(2)d of CGST Act, 2017 - Therefore, the application is not admitted under section 98(2) of CGST Act, 2017 and APGST Act, 2017: AAR

**Maruti Ispat And Energy Pvt Ltd (Dated: October 09, 2018)-
Andhra Pradesh**

GST - The applicant is engaged in manufacturing Steel and in the production of electricity - The applicant sought to know whether it is eligible to avail ITC on goods & services used for installation or laying foundation of plant & machinery - Also whether ITC can be availed on goods & services used for creating sheds for protection of plant & machinery.

Held - As per material on record and other photographic evidence produced by the applicant, it is seen that the clarification sought for does not fall within the scope of the ambit of the explanation to the proviso to Section 17(5) of the

CGST Act & the APGST Act - Hence the applicant is not entitled to claim ITC on goods & services: AAR

Jayalakshmi Tobacco Company (Dated: June 08, 2018)- Andhra Pradesh

GST - The applicant company is engaged as commission agent dealing in Tobacco leaves - The applicant procures the same from farmers as well as from traders - It acts as commission agent or seller as the case may be - The applicant sought to know whether GST is leviable on sale of tobacco leaves received from farmers in an auction and where the commission agent has turnover lesser than Rs 20 lakhs - Also if such question is answered in the affirmative, who would bear the tax liability - Also whether reverse charge is applicable on tobacco leaves - The applicant also sought to know who would pay GST when commission agent sold the tobacco leaves receives from trader in an auction & if commission agent can collect GST from buyers - Lastly, whether the applicant is liable to collect GST for commission received from farmers & where such amount is less than Rs 20 lakhs.

Held - As per Entry No 24 of Notfn No 11/2017-CT(R) dated 28.06.17, commission agent dealing with agricultural produce such as tobacco, attracts nil rate of duty - In such case therefore, no GST is payable - Further, reverse charge provision from tobacco leaves has not yet been notified - Lastly, as the service of procuring tobacco leaves from farmers for some commission, is exempt from tax, the commission agent is not liable to collect GST: AAR

J Abdul Rawoof Khan And Brothers (Dated: August 20, 2018)- Andhra Pradesh

GST - The applicant company is engaged in the manufacture of Biris - It procures raw materials such as Biri leave & Tobacco powder, which is acquired from both registered as well as non-registered dealers - Such dealers are both within and outside the State of Andhra Pradesh - The Biris manufactured are sold only within Andhra Pradesh - The applicant states its annual turnover to be below Rs 20 lakhs & also that it does not make any inter-State outward taxable supply - Hence the applicant sought to know whether it is liable to obtain registration u/s 22 of the CGST Act & SGST Act 2017.

Held - The Section 22(1) of the APGST Act state that evry supplier is liable to obtain registration upon making taxable supply of goods or services or both, if aggregate turnover in a financial year exceeds Rs 20 lakhs - In the present case, considering the applicant's turnover, it is not liable to obtain registration u/s 22 of the APGST Act: AAR

Enexio Power Cooling Solutions India Pvt Ltd (Dated: September 14, 2018)- Andhra Pradesh

GST - The applicant company sought to know whether the air-cooled conditioner to be supplied by it to the buyer, for use in waste-to-energy project, classifies as 'parts for the manufacture of waste to energy plants/devices' attracting IGST @ 5% or CGST @ 2.5% or APGST @ 2.5%.

Held - The Air-cooled condenser is part of 'Waste to Energy plant', which falls under Entry 234 of Schedule I of the Notfn No 01/2017-CT(R) dated 28.06.17 - Hence the item in question is liable to GST @ 5%, being 2.5% CGST + 2.5% SGST or 5% IGST as the case may be: AAR

Andhra Pradesh Technology Services Ltd (Dated: September 04, 2018)- Andhra Pradesh

GST - The applicant company is engaged in the provision of certain services - It sought to know whether the e-procurement transaction fee collected on behalf of IT E&C Department, amounts to supply of goods or services or both - It also sought to know whether the tax liability arises on e-procurement transaction fee collected.

Held - The activity in question comes within the scope of 'Supply' as per SGST Act & CGST Act - Moreover, the liability does not arise because the amounts so collected are for services rendered by the State Government, i.e., the IT E&C Department, as per Entry No 6 of Notfn No 12/2017-CT(R) dated 28.06.2017: AAR

Amaravathi Metro Rail Corporation Ltd (Dated: July 02, 2018)- Andhra Pradesh

GST - The applicant company was incorporated to develop the Vijaywada Metro Rail Project - It undertakes transport studies such as Comprehensive Mobility Plan, Transit Oriented Development Plan, Integrated Public

Transport Plan & Non Motorized Transport Plan - It is also engaged in preparing Detailed Project Reports of Metro Rail projects in Andhra Pradesh - The applicant sought to know whether it classifies as a Govt authority as per Notfn No 12/2017-CT(R) r/w Notfn No 32/2017-CT(R) - Also whether its activities classify as functions of a municipality under Article 243W r/w Schedule XII to the Constitution of India & whether it is eligible for exemption.

Held - The applicant company classifies as a Govt authority as per Notfn No 12/2017-CT(R) dated 28.06.17 - Also, its services fall within the scope of the functions of a municipality & within the purview of the exemption Notfn: AAR

Premier Vigilance & Security Pvt Ltd (Dated: November 02, 2018)-West Bengal

GST - Applicant is a provider of security services to Banks and also transports cash/coins/bullion in specially built vehicles or Customised cash vans - applicant seeks a ruling on the chargeability of GST on the Toll taxes reimbursed by its clients or the ability to claim it as a deduction under Rule 33 of the CGST Rules, 2017 from the value of supply being expenditure incurred as a pure agent under the CGST Act, 2017.

Held: Applicant admits owning the vehicles - Toll is charged for providing service by way of access to a road or bridge and applicant being the owner of vehicles is recipient of the service provisioned on payment of toll - expenses so incurred by the applicant are cost of the service provided to the banks - applicant is, therefore, not acting in the capacity of a 'pure agent' of the Bank while paying toll charges - such charges are costs incurred and, therefore, are not liable to be excluded from the value of supply under rule 33 of the Rules, 2017 - GST is, therefore, payable at the applicable rate on the entire value of the supply including toll charges paid: AAR

Indian Institute of Management (Dated: November 02, 2018)-West Bengal

GST - Applicant is an Educational institution funded by the Government of India and is engaged in providing Educational services to students - Applicant seeks a ruling as to whether after the introduction of the IIM Act w.e.f 31.01.2018, whether or not the applicant should be considered an Educational

Institution' and whether they are entitled for exemption under Entry no. 66(a) of the Notification 12/2017-CTR and effective from which date and whether or not the applicant is eligible for refund of the tax amount already paid.

Held: Queries regarding date of effect of any change in the tax rate and regarding refund are not covered under section 97(2) of the CGST Act, 2017 and hence ruling cannot be given by the Authority on the same - Insofar as whether or not the applicant is an Educational Institution' and is liable to be exempted under Entry no. 66(a) of the exemption notification 12/2017-CTR, it can be observed that the IIM Act does not mention any specific degree/diploma/program that can be or shall be undertaken by the applicant and in absence of such specification, reference should be made to the degrees/programmes recognized and approved by the UGC Act, 1956 and the AICTE Act, 1987 - Question, therefore, is whether the applicant should now continue to enjoy exemption under Entry no. 67 which has not been deleted even after the IIM Act came into being or be considered for exemption under Entry no. 66(a) of the Exemption notification - Applicant is an Educational Institution within the meaning of sub-clause (ii) of clause 2(y) of the exemption notification in terms of the IIM Act - Exemption under Entry no. 66(a) is applicable to such educational institutions since the law mentions that the qualifications awarded are to be recognized by any law for the time being in force - Entry no. 67 specifically concerns IIMs, courses mentioned therein, will be eligible for exemption under the specific entry even if not mentioned elsewhere under any law for the time being in force, hence it can be concluded that both the provisions of law are available to the applicant - Apex court has settled that if benefits under more than one provision are lawfully available, the assessee can enjoy the provision more beneficial to him - Applicant is entitled for exemption under Entry no. 66(a) of Notification 12/2017-CTR:
AAR

Cochin Plantations Ltd (Dated: October 20, 2018)-Kerala

GST - Applicant seeks a ruling as to whether the quit rent/lease rent paid to Kerala Government on the land used for agricultural purpose (Coffee plantation) is to be classified under HSN 9986 or HSN 9973.

Held: Vacant land was given by erstwhile Cochin State to the applicant for cultivation on lease rent and petitioner converted the vacant land to Coffee

Plantation - Lease rent collected by Government through Forest Department is exempted from GST vide Heading 9986 of Notification 12/2017-CTR - lease rent received in relation to agricultural activities was also exempted under Service Tax regime - Held that quit rent/lease rent paid to Kerala Government on the land used for agricultural purpose i.e. Coffee plantation is classifiable under HSN 9986 and eligible for exemption from GST: AAR

Sutapa Sutradhar (Dated: September 26, 2018)-Kerala

GST - Applicant is a casual taxable person doing business in fireworks - in order to do business during Deepawali season, on 09.11.2017, the dealer had deposited CGST & SGST of Rs.81,000/- each but they could not complete the registration process due to GSTN related issues, hence application filed for advance ruling for getting refund of deposited amount.

Held : Issues related to refund of tax paid and failure to complete registration as a Casual taxable person due to GSTN portal problems is not a matter coming under the purview of Advance Ruling, namely u/s 97 of the CGST Act, 2017 - Application is, therefore, dismissed: AAR

Saraswathi Metal Works (Dated: October 20, 2018)-Kerala

GST - Marine Propellers, Rudder set, Stern Tube set, Propellers shaft, MS Shaft for couplings used as part of fishing vessels, factory ships and other vessels for processing or preserving fishery products are taxable @5%: AAR

GST - All parts of fishing/floating vessels come under HSN code 8902 and are taxable @5% under Sr. no. 252 of Schedule I, Notfn. 1/2017-CTR: AAR

GST - Supply of parts under warranty being without consideration, no GST is payable - applicant who undertakes warranty replacement is also not required to reverse the input tax credit on the parts/components replaced since the value of supply made earlier includes the charges to be incurred during the warranty period: AAR

GST - Supplier/manufacturer is eligible to avail the credit of higher input tax paid on purchase of raw materials even though the manufactured products are taxable at lesser tax rate: AAR

Modern Food Enterprises Pvt Ltd (Dated: October 12, 2018)- Kerala

GST - Applicant seeks ruling as regards classification of "Classic Malabar Parota" and "Whole Wheat Malabar Parota" and eligibility of exemption from GST in terms of notification 2/2017-CTR.

Held: "Food preparations" connotes preparation for use, either directly or after processing such as cooking for human consumption - Therefore, all food preparations which are not specifically mentioned in any other entry squarely comes under heading 2106 - There are specific exclusions from this heading for Khakra, Plain Chappati or Roti, Idli/Dosa batter' and which are included under 5% category - The plain language used in the heading does not need an interpreter, absolute sententia espositore non indiget -Held that "Classic Malabar Parota" and "Whole Wheat Malabar Parota" is correctly classifiable under Schedule III, Sr. no. 23, Notification 1/2017-CTR of GST laws vide Heading 2106 titled "Food Preparations, not elsewhere specified or included" and is taxable @18% GST (CGST + SGST) - Eligibility of exemption from GST vide notification 2/2017-CTR is applicable only for specific commodity Bread branded or otherwise' covered under HSN 1905: AAR

Italian Edibles Pvt Ltd (Dated: September 18, 2018)-Madhya Pradesh

GST - "Militry Malai Mithai" identically known as "Rabdi" and recognized as a Mithai' or Mithan' in common parlance is correctly classifiable under Chapter Heading 2106 9099 of GST Tariff as "Sweetmeat" and is chargeable to tax @5% (CGST + SGST) in terms of Sr. no. 101, Schedule I to Notification 1/2017-CTR and corresponding notification under MP GST - classification decided is effective prospectively and this ruling shall not entail any right of the applicant to claim refund of any tax which they may have paid prior to this Ruling: AAR

Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Ltd (Dated: September 18, 2018)-Madhya Pradesh

GST - Applicant is engaged in electrification work in the rural and urban areas and for above purpose also receives work contract services from vendors for supply and erection work under various projects - applicant wishes to know

whether clause (vi)(a) of Sr. no. 3 of Table to Notification 11/2017-CTR, tax @12% is applicable on works contract services received by it and determination of liability to pay tax.

Held: As per Memorandum of Association of the company, the main object to be pursued is to carry on the business of purchasing, selling, importing, exporting, trading of electrical energy etc. - therefore, the projects under DDUGY, IPDS, ADB, Saubhagya Yojna and all other schemes of the government are carried out for business purpose' and the benefit of concessional rate of 12% as per notification is not available to the applicant - applicant had awarded work to the successful bidder for supply of materials and erection respectively, therefore, contract entered is Works Contract and squarely falls under Entry no. (ii) of Sl. No. 3 of Table to Notification 11/2017-CTR - Tax applicable is 18% (CGST + SGST): AAR

Bharat Petroleum Corporation Ltd (Dated: October 20, 2018)- Kerala

GST - Applicant, for carrying out refining activity of petroleum products requires Industrial gases - Applicant allowed M/s Prodair Air Products to set up facility for processing of Industrial gases on Build Own Operate basis - Applicant proposes to execute job work agreement with M/s Prodair Air Products for processing and producing the Industrial gases using the inputs provided by the applicant and sending back the Industrial gases to the applicant - Ruling is sought as to whether Re-gasified Liquefied Natural Gas, Demineralized water, Hydrogen Rich off gas and raw water etc. can be sent by applicant to M/s Prodair Air Products Pvt. Ltd. without payment of GST under job work provisions and whether the Industrial gases so produced by M/s Prodair Air Products Pvt. Ltd. can be brought by the applicant without payment of GST under the job work provisions.

Held: Transport of Inputs from principal through pipe lines to the premises of the job worker for processing as well as return of processed goods after job work to the principal cannot be treated as taxable supply' - such manufacture of Industrial gases by M/s Prodair Air Products Pvt. Ltd. amounts to job work as defined u/s 2(68) r/w section 143 of the CGST/KSGST Act: AAR

Prodair Air Products India Pvt Ltd (Dated: October 20, 2018)- Kerala

GST - Applicant is a manufacturer of industrial gases and set up a plant adjacent to Bharat Petroleum Corporation Ltd. who is the sole customer - plant is owned and operated by the applicant on the land owned by BPCL on lease rent basis - raw materials for manufacturing Industrial gases are supplied by customer BPCL - BPCL sold all inputs to applicant and collected Sales Tax/VAT/GST and applicant sold manufactured Industrial gases to BPCL by charging GST - Natural gas provided by BPCL is the major input and which commodity is outside the levy of GST - the applicant and BPCL wish to change this business model to a job work model wherein BPCL would commence movement of inputs to applicants plant through pipeline as a principal supplier on free of cost basis and the applicant, as a job worker, would convert the inputs to Industrial gases and same would be sent back to BPCL through pipelines - in these circumstances, applicant has sought an advance ruling as to whether the activity undertaken by them amounts to job work' as defined u/s 2(68) of the CGST Act and consequently classifiable as a supply of service'; what would be tax rate for supply of job work services and what would be the value on which applicant would pay GST.

Held: Activity carried out by applicant of processing natural gas and other inputs received from M/s BPCL on free of cost (FOC) basis to manufacture Industrial gases would fall under the scope of job work' under GST; services included under the Heading 9988 are manufacturing services performed on physical inputs owned by others; activity of applicant is job work' since the output is not owned by the applicant who provides the service - Activity falls under Serial no. (ii) of the HSN 9988 and is taxable @18% GST - Valuation would be the transaction value for which the job work service is rendered:
AAR

Gowra Ventures Pvt Ltd (Dated: July 26, 2018)-Telangana

GST - Applicant is carrying on real estate development activity and owns a parcel of land which the company intends to develop and construct a multi-storeyed building - the owners of the adjoining land, who are also Directors in the applicant company, also intend to develop the said land by constructing a multi-storeyed building and hence approached the applicant for construction

services - Applicant seeks a ruling as to whether the pooling of land by way of amalgamation of the separate parcels would constitute a supply under the CGST, whether the construction activity undertaken by the applicant would be treated as supply of service; whether the recovery of construction cost by the company from the partners' would be transaction value for the purpose of section 15 of the CGST/rule 30 of the CGST Rules; whether vesting of the constructed portion upon the partners' would independently constitute a supply besides the supply on account of recovery of construction cost.

Held: The pooling of land by way of amalgamation of the separate parcels viz. Land 1 and Land 2 would not constitute a supply under the CGST/TGST Act, 2017.

The activity undertaken by applicant with respect to the share belonging to the partners is a supply of service under the CGST/TGST Act, 2017.

The applicant is providing service to owners who are related persons and, therefore, the value of the construction service supplied by applicant shall be 110% of the cost of provision of the said service.

The vesting of the constructed portion upon the partners cannot be treated as an independent supply as neither any service nor any consideration has been received by owner for vesting of constructed portion to the partners.

North American Coal Corporation India Pvt Ltd (Dated: July 11, 2018)-Maharashtra

GST - Applicant carries on the business of providing technical consultancy relating to coal mining and related activities - they seek a ruling as to whether liquidated damages that may be awarded to them by the International Chamber of Commerce qualifies as a supply and attracts GST and if so, what would be time of supply i.e the point of time in which the applicant's liability to pay GST arises and the value therefor.

Held: Consideration that may be awarded to the applicant by the ICC would qualify as a supply' of service as per section 5(e) of Schedule II of Section 7(1) of the CGST Act - time of supply would be determined as per section 13 of the Act after the award of arbitration proceedings is given by the Arbitration Tribunal as administered by the ICC as per the Association Agreement by the

parties to dispute - the value of the supply would be the actual amount of damages received by the applicant: AAR

AS Moloobhoy Pvt Ltd (Dated: July 18, 2018)-Maharashtra

GST - Applicant is engaged in the business of sale and distribution of Marine Distress Signals, EPIRB and SART, SSAS, Marine Chemicals, Navigation and Communication (NAVCOM) Equipment and also providing life saving services such as Life Raft, Life Boat and fire-fighting services, including Pyrotechnic Disposal, Electronic Services and Training Services related to the Marine Industry - Applicant seeks a ruling as to whether the supply of the goods is classifiable as Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907 under Entry no. 252 of Schedule I of GST Notification 1/2017-CTR as amended and liable to GST @5% or IGST @5%.

Held: Classification of goods under Sr. no. 252 depends solely on the nature of use to which the goods are put to - Items listed at Sr. nos. A, B, C, D, E, G, H, I, J, K, M and S are essential parts of a ship/vessel without which the ship would not be complete and would not exist - since these are very integral for the functioning of the ship, out of the 504 items mentioned by the applicant, only those goods used in the equipments mentioned above can be considered as parts of a ship and, therefore, be eligible to concessional rate of GST - Parts which are used in equipments mentioned against Sr. nos. F, L, N, O, P, R, T, U, V will not be eligible for concessional rate of duty since the said equipments cannot be considered as essential parts of a ship: AAR

Frizo India Pvt Ltd (Dated: September 24, 2018)-Rajasthan

GST - Nature of Work is Erection, Procurement and Commissioning of Solar Generating System which falls under the ambit of 'Works Contract Services' (SAC 9954) of Notification 11/2017-CTR and attracts 18% rate of tax under IGST or 9% each under the CGST & SGST Acts: AAR

Solairedirect India LLP (Dated: September 15, 2018)-Rajasthan

GST - Scope of work in respect of Turnkey Composite EPC Contract includes designing, planning civil works, procurement of goods, erection, testing and commissioning - Turnkey EPC Contract is not covered under Entry 234 of Schedule I of Notification 1/2017-ITR or 1/2017-CTR or 1/2017-STR -

Contract for Erection, Procurement and Commissioning of Solar Power Plant falls under the ambit of Works Contract Services (SAC 9954) of Notification 11/2017-CTR and attracts 18% rate of tax under IGST or 9% each under the CGST & SGST Acts: AAR

Shubhlaxmi Cold Storage and Ice Factory Pvt Ltd (Dated: September 15, 2018)-Rajasthan

GST - Applicant has a Cold storage facility and is registered and is paying tax on storage charges of processed agriculture produce and other products - They seek a ruling as to whether storage of fresh eggs, which is a produce of rearing of animals/poultry farming is chargeable to GST or exempted.

Held: Charges received by the applicant for providing service of storing of fresh eggs' in shell on which no further processing is done, which are product of rearing of animals/poultry farming, are exempted from payment of GST in terms of Sl. No. 24 of Notification 11/2017-CTR and Sl. No. 54 of Notification 12/2017-CTR: AAR

Nagaur Mukangarh Highways Pvt Ltd (Dated: September 15, 2018)-Rajasthan

GST - Applicant is a company incorporated as a Special Purpose Vehicle (SPV) and registered under the provisions of the Companies Act, 2013 for the purpose of undertaking two-laning/intermediate laning of the sections of the State Highway on Design, Build, Operate/maintain and Transfer basis (DBOT) under a contract with PWD - Applicant is engaged as a Concessionaire wherein the PWD, Government of Rajasthan has granted concession to construct, operate and maintain the project during the Construction period which shall commence from the appointed date and will end on Commercial Operation Date (COD) and operate and maintain it for a further period of ten years from the COD - Applicant is rendering taxable services during the construction of roads which is liable to tax, hence they are entitled to claim full ITC under the provisions of s.16(1) of the CGST Act, 2017 - Applicant is also entitled to claim ITC on supplies of goods and services or both procured for use in outward supply of O&M (Operate and Maintain) service purpose as they are paying GST on 100 per cent of the amount received on account of O&M of the project: AAR

Louis Dreyfus Company India Pvt Ltd (Dated: September 28, 2018)-Punjab

GST - Applicant seeks ruling to determine the applicability of GST on the differential payment received by a party to the contract from the other party to the contract in event of "Settlement", "Washout" or "Closure" of contract by it.

Held: In forward contracts in Cotton sales, being settled by applicant with other party to the contract by way of payment of the differential of forward rate and prevailing market rate on the settlement date, the same would be falling within the purview of "securities" as defined in Section 2(101) of the CGST Act, 2017 and would, therefore, not be chargeable to GST: AAR

In forward contracts in Cotton sales, being settled by applicant with other party to the contract by way of payment of the differential of forward rate and rate fixed by the applicant using his discretion, such rate being different than the market price of cotton, on the date settlement, the same would not be falling within the purview of securities' as defined in Section 2(101) of the CGST Act, 2017 and would, therefore, be chargeable to GST: AAR

In the forward contracts in cotton purchase being settled by applicant with the other party to the contract by way of payment of differential of forward rate and prevailing market rate on the settlement date, the same would be falling within the purview of securities' as defined in section 2(101) of the CGST Act, 2017 and would, therefore, not be chargeable to GST: AAR

Wabco India Ltd (Dated: September 22, 2018)-Tamilnadu

GST - Applicant is engaged in the manufacture of brake systems and related parts for heavy vehicles - Applicant seeks a ruling as to whether the Electrical Wiring Harness which is primarily an electrical wire with connectors at both ends and manufactured by them falls under HSN 8544 and attracts 9% CGST in terms of notification 1/2017-CTR as amended by notification 41/2017-CTR w.e.f 15.11.2017 and whether the said rate is applicable w.e.f 01.07.2017.

Held: Electrical Wiring Harness is correctly classifiable under HSN 8544 3000 for which the rate prescribed is 14% CGST in terms of Sl. No. 161 of Schedule IV of Notification 1/2017-CTR for the period 01.07.2017 to 14.11.2017 and equivalent SGST - And that w.e.f 15.11.2017, the product attracts 9% CGST

(and equivalent SGST) in terms of Sl. No 395 of Schedule III of the Notification 1/2017-CTR: AAR

Venkatesh Automobiles (Dated: September 27, 2018)-Goa

GST - Applicant is an Authorised Service Centre appointed by the Government of Goa, Directorate of Transport and is seeking a ruling as to whether the service provided of issuing Pollution Under Control (PUC) certificate for vehicles on behalf of State Government is exempted from GST.

Held: Services rendered by the applicant is not covered under Schedule III appended to the CGST Act, 2017 as well as the Goa GST Act, 2017 - Service is provided by the applicant to the customers on payment of service charges - Activity of issuance of PUC certificate is not covered under SAC 9991 and is covered under Residual Entry and hence should be taxed @18% GST: AAR

Takko Holding Gmbh (Dated: September 27, 2018)-Tamilnadu

GST - Applicant is working as a liaison office viz. acting as a communication channel between the parent company and Indian companies - Applicant seeks a ruling as to whether liaison office is liable to pay GST; whether a liaison office is required to be registered under GST Act and whether the activities of a liaison office amount to supply of service.

Held: Liaison activities being undertaken by the applicant when strictly in line with the conditions specified by RBI permission letter do not amount to "supply" under the CGST and SGST Act - applicant is, therefore, not liable to pay any GST and hence not required to get registered: AAR

Sodexo Food Solutions India Pvt Ltd (Dated: September 27, 2018)-Tamilnadu

GST - Applicant is engaged in the business of providing catering services, facility management services and other services to customers across India in the manufacturing, service industry and remote locations including off-shore oil rigs, mining sites, factory sites - Applicant seeks a ruling as to whether entry 7(i) covers canteens located in any establishment and Circular no. 28/02/2018-GST applies to Canteens located in any type of establishment and liable to 5% GST vide notification 11/2017-CTR as amended - During the course of proceedings the applicant informed that the Government has issued

a notification 13/2018-CTR dated 26 th July 2018 which amends the original notification 11/2017-CTR and in terms of which the old entry of Sl.no. 7(i) has been substituted by a new entry which states that supply of food and beverages in canteens, mess, cafeteria or dining spaces of an institution such as a school, college, hospital, industrial unit, office would be liable to 5% GST and also the old entry 7(v) has been replaced; that in the light of the above amendments in the GST rate, the applicant seeks withdrawal of their application - Application dismissed as withdrawn: AAR

Kanniwadi Nagarajan Sharmila (Dated: September 27, 2018)-Tamilnadu

GST - Applicant seeks a ruling on the Rate of Tax and HSN Code for Non-woven Rice Bags.

Held: Non-woven fabric bags called as Rice Bags manufactured by the applicant falls under HSN 6305 3300 and the applicable rate for the bags of value not exceeding Rs.1000 per piece is 2.5% CGST as per Sl. No. 224 of Schedule I of Notification 1/2017-CTR and 2.5% SGST as per the parallel notification: AAR

Saro Enterprises (Dated: September 27, 2018)-Tamilnadu

GST - Applicant is engaged in manufacture of Hard Nursery Trays used for Rice Transportation and seeks a ruling on what is the applicable tax on such Agricultural Trays.

Held: Agricultural Seedling Trays made of Plastic are classifiable under CTH 3926 9099 and applicable rate of tax is CGST @9% and SGST @9% as per Sl. No. 111 of Schedule III of Notification 01/2017-CTR and parallel SGST rate notification: AAR

Jeena Exports (Dated: September 27, 2018)-Tamilnadu

GST - Applicant is engaged in trading of Coir Fibre, Coir Pith and Curled Coir - they seek a ruling on the following question viz. What is applicable GST rate for Coir Pith which is a byproduct of the Coir fibre processing industry.

Held: Coir Pith in its raw form, whether in loose powder or compressed into blocks form, without any addition of chemicals and supplied by applicant are

appropriately covered under Heading 5305 0040 and taxable @2.5% CGST as per Sl. No. 215 of Schedule I of Notification 1/2017-CTR and @2.5% SGST:
AAR

Adwitya Spaces Pvt Ltd (Dated: September 27, 2018)-Tamilnadu

GST - Applicant is engaged in the business of letting out property and is in receipt of rental income - Applicant seeking a ruling on whether they are eligible to take Input Tax Credit of tax paid by M/s Catalyst Consulting in respect of brokerage services and utilize the same for payment of output tax payable against Renting of Immovable property.

Held: Subject to the conditions mentioned in Sections 16, 17, and 18 of the CGST Act/SGST Act the applicant is entitled to take the credit in question of "Real Estate brokerage services" : AAR

NBCC India Ltd (Dated: October 05, 2018)-New Delhi

GST - Applicant is involved as supplier of service while selling built-up space on behalf of the Government of India in the colonies under redevelopment - Applicant seeks a ruling as to whether they are liable to pay GST on sale of commercial super built-up area on behalf of Ministry of Housing and Urban Affairs, Government of India in the colonies being redeveloped at Nauroji Nagar, Netaji Nagar and Sarojini Nagar at Delhi.

Held: Applicant is covered by the definition of "Agent" u/s 2(5), "Supplier" u/s 2(105) and "Taxable Person" u/s 2(107) of the CGST Act in respect of the said project while providing services on behalf of the Ministry of Housing and Urban Affairs, hence they are liable to pay GST u/s 9(1) of the CGST Act, 2017:
AAR

Ministry of Housing and Urban Affairs (MoHUA), GOI is not exempted from payment of GST on sale of commercial built-up space as it does not relate to any function entrusted to a municipality under Article 243W of the Constitution, hence exemption under Sr. no. 4 of Notification 12/2017-CTR and parallelly placed SGST and IGST notifications are not applicable - further MoHUA is not a Municipality under Articles 243P and 243Q of the Constitution - also since such services are provided to business entities, exemption under Sr. no. 6 of the said notification is also not applicable - only

services provided by "governmental authority are exempted and which does not cover MoHUA: AAR

Applicant is liable to pay GST on the services supplied w.e.f 01.07.2017 even if part of the consideration had been received prior to 01.07.2017: AAR

Applicant is liable to pay GST on sale of Commercial built-up area which is under construction as the same is "supply of service" under clause 5(b) of Schedule II of CGST Act, 2017: AAR

KPH Dream Cricket Pvt Ltd (Dated: August 20, 2018)-Punjab

GST - When the applicant issues a 'complimentary ticket' to any person, the applicant is certainly displaying an act of forbearance by tolerating persons who are receiving the services provided by the applicant without paying any money, which other persons not receiving such complimentary tickets would have to pay for - Monetary value of this act of forbearance would naturally be pegged to the amount of money charged from other persons not receiving such 'complimentary tickets' for availing the same services - Activity of providing complimentary tickets free of charge to some persons would, therefore, be considered supply of service as per provisions of s.7(1)(a) and 7(1)(d) of the CGST Act and would, therefore, be liable to tax as per provisions of section 9 of the CGST Act - applicant has clearly missed the import of clause (b) in the definition of 'consideration' given in section 2(31) of the CGST Act which covers the present activity of giving out 'complimentary tickets' - Since all tickets supplied by the applicant including complimentary tickets would be taxable, the applicant would clearly be eligible for claim of Input Tax Credit as per provisions of section 16 of the CGST Act, 2017: AAR

National Aluminium Company Ltd (Dated: September 28, 2018)-Odisha

GST - Applicant seeking a ruling in respect of entitlement to take credit of Input Tax paid on various goods and services used for maintenance of applicant's township, guesthouse, hospital, horticulture etc. in its ordinary course of business.

Held: Authority finds that some of the services are exclusively in relation to the residential colony, some in relation to plant, guest house and transit

house, while some like urban plantation, provision of drinking water at picnic spot, raising of seedling and general plantation are neither for the plant nor for the residential colony - such activities are not in relation to the core business - inward supplies received by way of mangement, repair, renovation, alteration or maintenance services or goods received for furnishing the residential colony shall not qualify for Input Tax credit in terms of s.17(2) of the CGST Act/OGST Act - on the other hand, services partly received in relation to residential colony and partly in relation to the plant, proportionate ITC to the extent relatable to the plant are available whereas that availed in relation to residential colony shall not qualify as input - also there is no provision providing for ITC in respect of goods/services procured by an employer for supply to employees for discharging any statutory obligation - ITC is, therefore, not available to applicant in respect of services and goods procured for maintenance of hospital and pharmacy outlet - establishing, maintaining and furnishing guest houses including landscaping by way of gardening or otherwise is neither a per quisite nor a statutory obligation and credit of such services are blocked by s.17(5)(b) of the OGST/CGST Act - services for plantation both inside the plant area as well as outside the plant are definitely not in the course or furtherance of business - such plantation outside the plant area being for non-business use will not qualify for ITC in terms of s.17(1) of the CGST/OGST Act - Application disposed of accordingly:
AAR

Taraltec Solutions Pvt Ltd (Dated: June 22, 2018)-Maharashtra

GST - Applicant seeks ruling on classification and rate of tax of Reactor used in Hand Pump for water disinfection.

Held: Reactors are classifiable under TSH 8421 21 90 and attracts tax @18% (CGST + SGST): AAR

Shandong Heavy Industry India Pvt Ltd (Dated: June 15, 2018)-Maharashtra

GST - Applicant seeks classification of Marine Diesel Engine and entitlement to exemption under notification 1/2017-CTR.

Held: Marine Diesel Engine is classifiable under TSH 8408 and attracts 28% IGST as per Schedule IV, Sr.no. 115 of notification 1/2017-CTR; Gear Box is

classifiable under TSH 8483 and attracts 28% IGST as per Schedule IV, Sr.no. 115 of notification 1/2017-CTR; However, Marine Diesel engines and Gear boxes supplied for use as parts in goods falling under heading 8901, 8902, 8904, 8905, 8906 and 8907 will be taxable @5% IGST: AAR

Membrane Filters India Pvt Ltd (Dated: July 9, 2018)- Maharashtra

GST - Applicant seeks a ruling on the rate of tax and HSN code when extracting water from tube well, passing it through treatment plant of removing unwanted contaminants like Iron from ground water and eventually lifting it to overhead tank, which scheme runs on solar power.

Held: Work done by applicant is a composite supply classifiable under heading 9954 and which attracts the provisions of notification 11/2017-CTR - Therefore, tax payable is @12% GST in terms of clause (iii), Sr.no. 3 of notification: AAR

Jotun India Pvt Ltd (Dated: May 19, 2018)- Maharashtra

GST - Applicant seeks a ruling as to whether Marine Paints supplied by them would be considered to be a part of a ship and accordingly be classified under Sl. No. 252 of Schedule I of Notification 1/2017-CTR:

Held: Marine Paint is not a component part of Ship - it would be stretching the definition of 'part' greatly if the Authority intends to treat 'paints' as part of ship - Contention of the applicant is answered in the negative: AAR

Ims Proschoolpvt Ltd (Dated: June 05, 2018)- Maharashtra

GST - Application seeks a ruling as to whether educational courses offered by them and which have been approved by National Skill Development Corporation (NSDC) would be construed as in relation to National Skill Development Programme (NSDP) implemented by NSDC; whether approved NSDC courses are subsequently upgraded by applicant by adding of more topics would be treated as in relation to the NSDP programme; whether benefit of GST exemption 12/2017-CTR would be available if such educational courses are offered to corporates and business institutions; whether benefit of

notification 12/2017-CTR would still be available if the NSDC approved educational courses which are actually imparted by the business partners of the applicant on behalf of the applicant as sub-contractor, at various centres located across the country would be considered as offered by the applicant.

Held: Questions on which ruling sought by the applicant are answered in the negative - NSDP would cover only the actual schemes and programmes of skill development that are undertaken by the Government through its various ministeries, departments, directorates, attached offices and organisations and cannot in any way be construed as including each and every activity under the sun which enhances skills in one way or other - Benefit of notification 12/2017-CTR is not available: AAR

Gokul Agro Resources Ltd (Dated: August 30, 2018)-Gujarat

GST - Applicant is engaged in the business of Oil Seed Crushing, Refining oil, solvent extraction, fractionation, hydrogenation and packing - they seek ruling as to whether RBD Palm Stearin would fall under Chapter 1511 as 'Palm Oil and its fractions, whether or not refined but not chemically modified' OR under Chapter 3823 11 as 'Industrial Monocarboxylic fatty acid, acid oils from refining, stearic acid, Palm stearin'.

Held: Product Refined Bleached Deodorised Palm Stearin supplied by applicant is classifiable under Heading 1511 in view of the specific Tariff Item created to harmonize Customs Tariff in accordance with WCO classification decision by the Finance Act, 2017: AAR

Kandla Port Trust (Dated: July 30, 2018)-Gujarat

GST - Applicant has raised the query as to whether it is liable to deduct TDS under section 51 of the CGST Act, 2017 and the GGST Act, 2017.

Held: Issue raised does not fall in the category of Section 97(2) of the Acts, therefore, the Authority is helpless to answer the question raised in the application - Application rejected u/s 98(2) of the CGST Act, 2017 & GGST, 2017: AAR

PPD Living Spaces Pvt Ltd (Dated: September 26, 2018)-Kerala

GST - As per paragraph 5 of the Schedule III of the CGST Act, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building shall be treated neither as a supply of goods nor as a supply of service - in the instant case, the completion certificate in respect of the project has been issued on 31.05.2018 and the proposed transaction is in respect of sale of developed plots/land with civil structures after issuance of Completion Certificate, therefore, transaction is covered by paragraph 5 of Schedule III of the GST Act.

Held: It is lawful to structure agreement by fixing the land cost after absorbing the development charges - The Input Tax credit availed in respect of the GST paid on goods and/or services used/consumed for the development of the land, in respect of the plots sold after the issuance of Completion Certificate is liable to be reversed on pro rata basis: AAR

Mary Matha Construction Company (Dated: September 26, 2018)-Kerala

GST - Applicant has undertaken works by way of sub-contracts in respect of the following projects viz. construction of hospital block building in Govt. Medical College; construction of non-science building for various departments at Central University of Kerala; construction of biotech lab and administrative block at Life Science Park, Trivandrum - applicant seeks advance ruling on the rate of GST in respect of the said contracts.

Held: Supply of works contracts awarded by Government and that by the Central University of Kerala attracts 12%- however, supply of works contracts awarded by M/s HLL Infra Tech Services Ltd. for the construction of Biotech Lab and administrative block at Life Science Park, Trivandrum attracts GST @18%, 11/2017-CTR, since the same is a commercial venture of KSIDC Ltd., a State PSU: AAR

Abbott Healthcare Pvt Ltd (Dated: September 26, 2018)-Kerala

GST - Applicant has adopted the business model of placing their own medical instruments at the premises of hospitals or laboratories and supplied the pharmaceutical products, reagents, diagnostic kits etc. to be used in such equipments by executing an agreement containing minimum purchase obligation - Applicant seeks a ruling as to whether such placement of medical instruments to unrelated customers like hospitals, labs etc. for their use

without any consideration, for a specific period, constitute supply and whether such movement of goods constitutes, otherwise than way of supply, under GST.

Held: Such supply constitutes "composite supply", the principal supply is the transfer of right to use of any goods for any purpose and is liable to GST under Sl. No. 17(iii), Heading 9973 [Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other consideration] of Notification 11/2017-CTR: AAR

Purewal Stone Crusher (Dated: September 11, 2018)-Uttarakhand

GST - Abhivahan Shulk, Khanij Sampada Shulk are different from Toll tax and is covered under Service Code 9997 as 'Other services' - GST payable @18% under reverse charge in terms of sr. no. 5 of notification 13/2017-CTR: AAR

No GST is leviable on Marg Sudharan Shulk charged and collected by applicant as the same is nothing but Toll charges collected from users for using forest road: AAR

GST - Fee for Ambient Air monitoring is to be paid to Uttarakhand Environment Protection Control Board (UEPPCB) to safeguard the environment as well as general public from the negative impact of working of stone crushers and other pollution generating plant - "Protection of environment and promotion of ecological aspects" is one of the functions entrusted to the municipality under article 243W of the Constitution - no liability of GST arises on the fee so collected by UEPPCB as the same is exempted service in terms of sr. no. 4 of notification 12/2017-CTR: AAR

GST - For functioning of any motor vehicle or any kind of earth moving machinery on road, there is a mandatory registration fee required to be paid as per RTO of the State - RTO is a State government department and covered under definition of section 2(53) of the CGST Act - Services of Registration by State Transport office is an exempted service in terms of sr. no. 47 of notfn. 12/2017-CTR: AAR

GST - Penalty paid by applicant on unaccounted stock of River bed material on the orders of District Magistrate to the government account is a supply of service in view of 5(e) of Schedule II of the CGST Act, 2017 - liable for GST

@18% under reverse charge in terms of sr. no. 5 of notification 13/2017-CTR:
AAR

GST - GST paid by applicant at the time of purchase or repairs including spares w.r.t Vehicles (Pokland, JCB, Dumper & Tipper) used by it for movement of goods - Input Tax Credit is admissible - Q.21 of Sectoral FAQ - Series - Mining refers: AAR

Susheela Agrovet (Dated: July 20, 2018)-Telangana

GST - Applicant seeking ruling on the HSN Code applicable for 'Chicken Waste Intestine' which they collect from different chicken shops in and around Hyderabad and other parts of Telangana and which are washed with hypochloride for supply to pet food and animal food industries as intermediate product for manufacture of poultry and animal feed.

Held : HSN Code applicable for 'Chicken Waste Intestine' is 0505 and rate of tax is @2.5% CGST + @2.5% SGST: AAR

Raja Slates Pvt Ltd (Dated: July 30, 2018)-Gujarat

GST - Slates for Student and Slate for Teacher are appropriately classifiable under Tariff Heading 9610 and are eligible for exemption from payment of CGST in terms of Sl. No. 146 of Notification 2/2017-CTR - applicant is also getting some job work done on slates and in this regard when same is provided by an unregistered supplier, GST is required to be paid by applicant on reverse charge basis u/s 9(4) of the CGST Act, 2017 subject to exemption, if any, available: AAR

Lambda Therapeutic Research Ltd (Dated: August 23, 2018)-Gujarat

GST - Applicant providing services of scientific testing and technical analysis on pharmaceutical products - samples of pharmaceutical products are made available to the applicant from an entity situated outside India and applicant conducts trials on the same and when the products are consumed - applicant receives consideration in convertible foreign exchange - applicant seeking a

ruling as to whether the activity would be treated as 'export of service' and, therefore, a zero-rated supply.

Held: Entire issue is intrinsically related to determination of 'place of supply' of service by applicant - since 'place of supply' is not covered by s. 97(2) of the CGST Act, Authority is helpless to answer the question raised by the applicant as it is lacking jurisdiction to decide the issue - Application rejected u/s 98(2) of CGST Act, 2017: AAR

Edutest Solutions Pvt Ltd (Dated: August 23, 2018)-Gujarat

Facts: Applicant is engaged in business of confidential printing of educational test papers, which requires team of highly experienced and talented persons and maintenance of top secrecy, accuracy and timely delivery of the material is essential part of work - applicant is doing printing of educational test papers for Secondary and Higher Secondary Education Boards of various states and also at the national level and for various education institutes - Applicant seeks a ruling as to whether activity of printing of question papers can be classified as activity of supply of goods or supply of services; if supply of services as to whether benefit of notification 11/2017-CTR, 12/2017-CTR is allowable; if supply of goods, whether should be treated as exempted goods/Nil rate in terms of Sr. no. 119, Notfn. 2/2017-CTR or whether @2.5%, Sr.no.201 of Schedule I, Notification 1/2017-CTR.

Held : GST - Activity of printing of question papers is activity of supply of service classifiable under heading 9989; covered by sr.no. 66 of notification 12/2017-CTR, Nil rate, when provided to educational institutions and when service recipients are other than educational institutions, services covered by sr. no. 27(i) of notification 11/2017-CTR, @6% CGST: AAR

K L Hi-Tech Secure Print Ltd (Dated: July 26, 2018)-Telangana

GST - Supply of service to 'educational institutions' for conducting of examinations are eligible for exemption under entry No.66 of Notification No. 12/2017- Central Tax (Rate) dt. 28.6.2017: AAR

GST - Supply of 'Printed of cheque books' (where the paper is being supplied by the banks) is a supply of service and are classifiable under heading 9988 and attracts GST @ 5% (2.5% CGST + 2.5% SGST): AAR

GST - Supply of cheque books (where the cost of printing paper and inks are being borne by the applicants) are classifiable under heading 4907 of GST Tariff as goods and would not attract any GST as they are exempted supply in terms of Serial No 118 to the Notification No.02/2017-Central Tax (Rate) dated 28.06.2017: AAR

GST - Supply of Aadhaar Cards is a composite service, activity is predominantly in the nature of supply of service rather than supply of goods and is classifiable under heading 9989 of GST Tariff and attracts GST @ 12% (6% CGST + 6% SGST) in terms of S.No.27 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 as amended: AAR

GST - Printing and supply of Polyvinyl chloride cards (PVC) - predominant supply is that of goods and the supply of printing of the content supplied by the recipient of supply is ancillary to the principal supply of goods and, therefore, such supply would be classified as supply of goods - classifiable under heading 3920 of GST Tariff and attracting 18% GST (9%CGST + 9%SGST) in terms of S.No.106 of Schedule III of Notification No.1/2017-Central Tax (Rate) dated 28th June, 2017: AAR

Khedut Hat (Dated: August 27, 2018)-Gujarat

Facts: GST - Applicant procured explosives for blasting activity and based on the information received from the client as to the number of holes to be charged at the site, fills every hole with explosives that are connected via detonators and/or detonating fuse and safety fuse; each hole is blasted in the manner and sequence as required; that explosives are neither handed over to the client nor is it in possession of client; that any quantity of explosives or other material left after carrying out blasting activity is transferred back to the Magazine of the applicant; that client is not qualified person to possess explosives and thus it is clear that applicant has not transferred title to goods used in blasting activity to its client and, therefore, the applicant views that blasting activity carried out by them shall be treated as 'supply of service' - Ruling sought in this regard as to whether the blasting activity carried out by the applicant is to be considered as a 'supply of goods' or 'supply of service'?

Held: There is deemed supply of explosives in this case in view of the judgement of Hon'ble Supreme Court in the case of Bharat Pest Control as

well as the supply of service in the form of the blasting work - Therefore, the situation as narrated by the applicant is a 'composite supply' of goods and services and shall be covered by Section 2(30) and Section 8(a) of the CGST Act, 2017 and the GGST Act, 2017: AAR

Manali Enterprise (Dated: September 28, 2018)-West Bengal

GST - Applicant is supplier of printed question papers for various examinations conducted by Government/Government aided educational boards/councils/universities etc. and seeks a ruling as to whether GST is to be charged on such supply and if so, at what rate and under what HSN or SAC code; whether credit of GST paid on Inputs used for provisioning the supply can be availed.

Held: Service of printing Question papers for Educational Institutions (defined in notfn. 12/2017-CTR) is classifiable under SAC 9992; service to such Educational Institutions relating to conduct of examination as described in 66(b)(iv) of Notfn 12/2017-CTR includes supply of the service of printing question papers and is exempt under GST Act; being an exempt supply no credit of GST paid on inputs is available: AAR

Madhya Pradesh Paschim Kshetra Vidyut Vitaran Company Ltd (Dated: August 27, 2018)-Madhya Pradesh

GST - Projects under DDUGY, IPDS, ADB, SSTD, Saubhagya Yojana, FSP and all other schemes of government were carried out for business purpose and, therefore, benefit of concessional rate of 12% (CGST + SGST) as per the notification 24/2017-CTR r/w 31/2017-CTR is not available to the applicant - contract entered into by the applicant squarely falls under the Works Contract and is covered against entry no. (ii) of Sl. No. 3 of the Table of notification 11/2017-CTR and applicable rate of tax is 18% (GST + SGST): AAR

Jabalpur Entertainment Complexes Pvt Ltd (Dated: August 27, 2018)-Madhya Pradesh

GST - Applicant is engaged in operation of a mall and multiplex - Items supplied in Snack bar and Food court shall be chargeable @5% GST (CGST + SGST) in terms of notification 11/2017-CTR subject to satisfaction of conditions laid down against Sr. no. 7; Applicant shall be entitled to ITC of tax

paid on Movie Distributor Revenue sharing bill, Projector rental bill and Advertising bill in full; in respect of Security Agency bill and Housekeeping bill, ITC shall be restricted to apportioned part which is utilized in providing taxable output services, ITC attributable to exempted output service to be subjected to reversal u/s 17(1) of CGST Act; ITC of GST paid on goods purchased for the purpose of maintenance of mall such as Vitrified tiles, marble, granite, ACP sheets, Steel Plates, TMT Tor (saria), bricks, cement, paint, chemicals, sanitary items like wash basin, urinal pots and toilet accessories shall not be admissible in view of clause (c) of Section 17(5) of the CGST Act, 2017; ITC of GST paid on Works Contract Service viz. maintenance contract of building is also not admissible in view of clause (d) of Section 17(5) of the CGST Act, 2017: AAR

Eapro Global Ltd (Dated: August 28, 2018)-Uttarakhand

GST - Supply of solar inverter, controller, battery and panels would be covered under the head 'Solar Power Generating System' as a whole in terms of Sr. no. 234 of Schedule-I of notification 1/2017-CTR and attract @5% GST [CGST + SGST] and such supply will be treated as 'composite supply' - supply of solar inverter and solar panels together will also fall under the definition of 'Solar Power Generating System' and attract 5% GST [CGST + SGST] in terms of notification 1/2017-CTR and be treated as 'composite supply': AAR

Vindhya Telelinks Ltd (Dated: August 28, 2018)-Uttarakhand

GST - Applicant seeks a ruling on the question whether 'CENVAT' credit of goods and services used for erection of infrastructure to which fibre cables are connected for leasing to Telecommunication Operators, is available to them.

Held: Infrastructure provided by the applicant is different from 'Telecommunication Tower' - Infrastructure is not an immovable property and can be easily moved to another place for use without any damage to the entire infrastructure - infrastructure being a movable property can be classified as 'goods' in terms of section 2(52) of the CGST/SGST Act, 2017 - accordingly, applicant can avail ITC of GST paid on the goods & services in terms of section 16(1) of the CGST/SGST Act, 2017 consumed while providing the supply in question: AAR

Pioneer Partners(Dated: June 29, 2018)-Haryana

GST - Services for the right to use minerals including its exploration and evaluation - Royalty/dead rent paid/payable to the Government of Haryana State by the applicant is consideration against the transfer of right to use minerals including its exploration and evaluation as per the lease granted by the Government to the applicant - said services are classifiable under heading 9973, Sr. no. 257 of Annexure to notification 11/2017-CTR, Sl. No. 17, residual clause (viii) refers- it attracts the same rate of tax as on supply of like goods involving transfer of title in goods - as per notification 1/2017-CTR, stone boulders extracted by applicant attracts @5% GST (CGST + SGST) as covered under HSN 2516 (Sl.no.124) - As per Entry no. 5 of Notification 13/2017-CTR, recipient of such services i.e. the applicant is liable to discharge the tax liability on such services provided to it by the Government on reverse charge: AAR

Tag Solar System (Dated: August 18, 2018)-Rajasthan

GST - Scope of work performed by applicant includes procurement, supply, development, testing, commissioning and providing maintenance for 10 years in respect of supply of Solar Photovoltaic (SPV) water pumping system and hence would not get covered under supply of 'Solar Power Generating System' under Entry 234 of Schedule I of Notfn. 1/2017-CTR - Supply, installation, commissioning and maintenance of solar water pumping system falls under the purview of Works Contract as per s.2(119) of CGST Act, 2017 - since it is a single contract, same cannot be split up into two separate contracts and no separate bills can be raised for supply of goods and supply of services - attracts @18% GST: AAR

Smita Gupta (Dated: August 18, 2018)-Rajasthan

GST - Laterals of sprinklers such as clamps, bends, tee, coupler, bush, foot button, latch, clamp, riser pipe, socket etc. attract GST @18% while Laterals of drip irrigation system will attract GST @12% in terms of Entry 195B of Schedule II of Notification 1/2017-CTR as amended: AAR

Pdcor Ltd (Dated: August 25, 2018)-Rajasthan

GST - Jaipur Development Authority (JDA) is a Governmental authority - Project Management Consulting (PMC) services provided by applicant to JDA for rejuvenation of Amanishah Nallah (Dravyavati river), Jaipur is correctly

classifiable under SAC 9983 and is covered under Sl. No. 3 of notification 12/2017-CTR, hence exempt from payment of GST: AAR

Kei Industries Ltd (Dated: August 01, 2018)-Rajasthan

GST - Applicant is engaged in the business of manufacturing and supply of various kinds of 'Electrical Power Cables' - Applicant seeks to supply electrical cables, in accordance with the specifications of M/s Vedanta Ltd. which is undertaking petroleum operations in Rajasthan, and claims concessional rate of tax - Applicant, therefore, seeks a ruling as to whether Power Cables supplied are covered under the scope of Sl. No. 1 of Notification 03/2017-CTR.

Held: To regard Electrical Cables as "accessories, stores, materials or consumables for running of the goods specified in the List" as mentioned in entry no. 24 of the notification is not rational by any stretch of imagination - If electrical cables are regarded as "accessories, stores, materials or consumables for running of the goods specified in the List", then going through this logic, poles, insulators, transformers and all other equipments used to ensure flow of electricity at work site from the main source to the supply point are to be covered under this classification - Electrical cables, therefore, do not fall under the Entry no. 24 of list as 'material', 'accessories', 'consumables', and/or 'stores' of Sl. No. 1 of notification 03/2017-CTR and are not entitled for the concessional rate of tax: AAR

Goodwill Industrial Canteen (Dated: August 30, 2018)-Tamilnadu

GST - Services of the applicant of supplying food and beverages on the premises of industrial unit/office in terms of the contract entered are liable to tax at the rate of 9% CGST under sl. No. 7(v) of Notification 11/2017-CTR and 9% SGST for the period up to 26.07.2018 and from 27.07.2018 onwards at the rate of 2.5% CGST under sl. No. 7(i) of Notification 11/2017-CTR as sl. No. 7(v) now only covers supply at functions which are occasional and event based and supply of food to institutions which was earlier covered under entry at sl. no. 7(v) has been included under sl. No. 7(i) - similar SGST notification applicable for charging SGST @2.5% subject to the condition that credit of input tax charged on goods and services used in supplying the services have not been taken read with Explanation (iv) of the said notification: AAR

Erode Manjal Vanigarkal Matrum Kidangu Urimaiyalargal Sangam (Dated: August 30, 2018)-Tamilnadu

Facts: Ruling sought as to whether service by the commission agents to agriculturists for their sale or purchase of their produce not involving the agents as either a recipient of goods or as a supplier of goods are liable to tax or not.

Held: Service by commission agents to the agriculturists of turmeric is service under heading 9986 and is taxed to 'Nil' rate of GST as per sl.no. 24(i)(g) of notfn. 11/2017-CTR: AAR

CPR Mill (Dated: August 30, 2018)-Tamilnadu

GST - Product 'Cattle feed in cake form' manufactured by applicant is classifiable under CH 2309 9010 and is exempted as per sl. No. 102 of notification 2/2017-CTR as amended and similar SGST and IGST exemption notifications: AAR

Brakes India Pvt Ltd (Dated: August 30, 2018)-Tamilnadu

GST - 'Disc Brake Pads' manufactured and supplied by Applicant is a part of the motor vehicle and is classifiable under Heading 8708 3000 as 'Brakes and servo-brakes' and covered under Sl. No. 170 of Schedule IV of Notification No. 01/2017-CTR attracting 14%CGST/14% SGST for intra state supply: AAR

Ankit Tandon And Enterprises And Tollways Pvt Ltd (Dated: August 9, 2018)-Madhya Pradesh

Facts: An entity M/s Highway Infrastructure (P) Ltd. has been allotted Toll Collection work of certain road by M/s NHAI and they would like to sub-let the toll collection work to the applicant - since the 'service by way of access to a road or by a bridge on payment of toll charges' is exempted service as per notification 12/2017-CTR, applicant seeks a ruling as to whether they too would be entitled for the same exemption.

Held: There is no restriction regarding the supplier or the recipient of the supply - therefore, even though the supply of service to the user of the Toll Road is by the sub-contractor, GST is not payable on the amount of Toll Charges collected - same is exempted by sr. no. 23 of notification 12/2017-CTR

and corresponding notification under MPGST Act, 2017 - However, this ruling has no bearing on the consideration received by the applicant from Highway Infrastructure (P) Ltd. for the supplies made by them: AAR

Indian Institute of Management (Dated: August 10, 2018)-Madhya Pradesh

Facts: IIM, Indore is one of the nineteen IIMs set up by the Government of India and is providing various types of courses, some of which are explicitly exempted under GST and tax is payable on fees towards other courses including Executive Post Graduate Programme (EPGP) which is a one-year residential programme - Applicant has sought a ruling as to whether the course - Executive Post Graduate Programme in Management (EPGP) after enactment of Indian Institute of Management Act, 2017 notified effective 31.01.2018 is exempted from Goods and Services Tax and in case it is exempted, as to whether the total amount of fees collected towards EPGP for the academic session 2018-2019 is exempted, whether collected before or after enactment of IIM Act, 2017 or only on the amount collected after enactment of IIM Act, 2017.

Held: Executive Post Graduate Programme will not be eligible for exemption from GST as the same has been categorically excluded from exemption under Entry no. 67 to the notification 12/2017-CTR and corresponding notification under MPGST Act, 2017 - it is also clarified that the Executive Post Graduate Programme being conducted by the Applicant shall be chargeable to GST, irrespective of enactment of IIM, 2017: AAR

Nursery Men Co-Operative Society (Dated: August 6, 2018)-Karnataka

GST - Applicant is a society, which is a wing of Horticulture Department of Government of Karnataka and is registered under the Co-operative Societies Act, 1957 - works of formation of parks and landscaping on the lands belonging to the Government and other Government Undertakings is entrusted to this society and they execute the works of de-weeding of the land, levelling of land, landscaping and formation of parks - applicant has sought advance ruling in respect of the following question - "Whether landscaping and gardening work for government departments like BBMP, KSRTC, etc, through works contract attracts GST from this society?"

Held: Service of maintenance of parks provided by the society to the State Government, Central Government or a Local Authority (including BBMP) or a Governmental Authority, not involving transfer of property in goods either as a component of a works contract or a composite supply is covered under entry no. 3 of the Notification No. 12/ 2017 Central Tax (Rate) and hence exempt - exemption is not available if there is any transfer of property in goods or if the service is made to persons other than State Government, Central Government or a local Authority or a Governmental Authority: AAR

Coffee Day Global Ltd (Dated: August 21, 2018)-Karnataka

GST - Applicant is in the business of running restaurants under the name and style of Café Coffee Day where non-alcoholic beverages and food items are served - Notification No.46/2017 dated 14.11.2017 provides that restaurants can pay GST @5% (CGST-2.5% and SGST-2.5%), provided they do not avail input tax credit of the tax paid on input goods and services - Notification No.11/2017- CTR dated 28.06.2017, at Sl.No.35, provides for levy of GST @18% (CGST-9% & SGST-9%) on supply of unclassified services and the suppliers are entitled to take input tax credit in the circumstances where they pay output tax - The Applicant contends that Notification No.46/2017-CTR dated 14.11.2017 applies in circumstances where the applicant does not avail input tax credit; that it does not prevent a restaurateur from paying tax at 18% (CGST - 9% and SGST - 9%) and availing input tax credit - application filed seeking a ruling on the aforesaid contention.

Held: Section 16(1) of CGST Act, 2017 - Classification of the services rendered by the applicant is clearly defined under Service Code (Tariff) 996331 - restaurant services provided by the applicant are squarely covered under serial number 7 of the Notification 11/2017-CTR - As the services provided by the applicant are covered under a specific heading and the Notification carves out a specific rate of tax for that heading, the same shall be applicable to the applicant - Serial number 35 would qualify for invocation only in respect of services that do not find classification elsewhere, therefore, the applicant is covered by serial number 7 and not 35 (which covers heading 9997) - right to avail input tax credit is not an absolute right and conditions and restrictions may be prescribed for its availment - applicant ' s contention that the right to input tax credit is unfettered does not hold good - Applicant is not entitled to pay the GST @ 18% with input tax credit as the services being offered by the

Applicant are classified under a heading attracting GST @ 5%, without input tax credit: AAR

Emerge Vocational Skills Pvt Ltd (Dated: August 13, 2018)-Karnataka

GST - Applicant is a private limited company engaged in providing specified educational services in the field of Hotel Management - advance ruling is sought on the question 'Whether the services provided by the applicant in affiliation to specified universities and providing degree courses to students under related curriculums are exempt from Goods and Services Tax vide entry no. 66 of the Notification No. 12/ 2017 - Central Tax dated 28.06.2017'.

Held: Applicant has submitted that he proposes to obtain an affiliation with a University in the State of Karnataka and shall thereafter be engaged in provision of education in affiliation with the said university in the State of Karnataka - Since the "Services provided by an educational institution to its students, faculty and staff" is exempt from tax under the Central Goods and Services Tax Act and the applicant qualifies as an educational institution insofar as those courses for which affiliation has been obtained from the University in the State of Karnataka and for which University Curriculum is prescribed and the qualifications recognized by the law for the time being in force is given after the conduct of examinations by such University, the applicant is exempted from Goods and Services Tax vide entry no. 66 of the Notification No. 12/ 2017 - Central Tax (Rate) dated 28.06.2017: AAR

V PAC Cartons India Pvt Ltd-Karnataka

GST - Applicant, engaged in the manufacture of plywood pallets, plywood boxes, corrugated boxes, and paper packaging products and is registered under the Goods and Services Act, 2017 is desirous of knowing the GST rate applicable on the finished goods "Pallets and Box Pallets".

Held: Commodity "pallets and box pallets" are covered under HSN 4415 20 00 and covered under entry no. 97 of Schedule II of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 attracting CGST @6% & SGST @6% respectively: AAR

Sterlite Technologies Ltd (Dated: September 12, 2018)- Maharashtra

GST - Application filed seeking advance ruling is not maintainable as per the provisions of Section 98(2) of CGST Act, 2017 since proceedings are already initiated against the applicant before filing the present application: AAR

Shree Construction (Dated: July 11, 2018)- Maharashtra

GST - Tax Rate charged by the sub-contractor to the main contractor on Works Contract Services (WCS), pertaining to railways original works contract, would be @6% of CGST & SGST each: AAR

Precision Automation And Robotics India Ltd (Dated: June 13, 2018)- Maharashtra

GST - Activity of supply and installation of 'Car parking system' is Works Contract as defined in section 2(119) of the CGST Act, 2017 since once made operational it obtains a state of permanency as an immovable property: AAR

Spentex Industries Ltd (Dated: July 19, 2018)-Madhya Pradesh

GST - Applicant asking AAR to specify complete procedure for Sl.no. 1 and Explanation 1 of the Notification 48/2017-CT dated 18.10.2017 for supplies by DTA to Advance Authorisation holder and also the applicability of Foreign Trade Policy 2015-2020 Mid Term Review and procedure for procuring goods from DTA against Advance Authorisation.

Held: Application is beyond the scope of Section 97(2) of the CGST Act, 2017 as it relates to implementation and applicability of FTP 2015-2020 Mid Term Review - Application rejected in terms of s.98(2) of the CGST Act, 2017: AAR

Sasan Power Ltd (Dated: June 6, 2018)-Madhya Pradesh

GST - Applicant were registered with the CE department and were discharging Central Excise duty liability on extraction and manufacture of coal from coal mines for captive consumption - they had an accumulated CENVAT credit balance of Rs.225 crores lying unutilized on 30.06.2017 - Applicant seeking ruling on as to whether they are entitled to carry forward the accumulated credit as reflected in the CE returns filed for the month of June 2017 when

they migrated to the GST regime more particularly u/s 140 of the CGST Act, 2017 - applicant has also filed TRAN-1 and claimed credit.

Held: The credit availed by the applicant of Rs.223.35 crores has been audited by Cost Audit and certain objections have been raised through memos issued to the applicant; that the question raised before the AAR is already under active consideration and scrutiny of the department - since the issue is already pending before the departmental authorities, there is no reason to take up the matter on merits - in view of clear provisions contained in section 97 and 98(2) of the CGST Act, 2017, application deserves rejection at the stage of admission itself: AAR

Swati Dubey (Dated: June 22, 2018)-Madhya Pradesh

GST - Construction of new 33/220V KV Pooling sub-station along with associated Transmission line and associated feeder bay work on total Turnkey basis.

Held: Supply of composite service in the nature of Works Contract is classifiable under HSN Code 9954/995423 and rate of CGST shall be according to Notfn. 11/2017-CT(R) @9%: AAR

Rfe Solar Pvt Ltd (Dated: July 1, 2018)-Rajasthan

GST - Turnkey EPC Contract does not get covered under supply of 'Solar Power Generating System' under Entry 234 of Schedule I of Notfn. 1/2017-CT(R) - EPC Contract for Solar Power Plant comes under the purview of Works Contract as per section 2(119) of the CGST Act; Contract for Erection, Procurement and commissioning of Solar Power Plant falls under the ambit of 'Works Contract Services' (SAC 9954) and attracts @9% CGST + @9% SGST: AAR

Ginni Filament Ltd (Dated: July 20, 2018)-Uttarakhand

GST - Wet Baby Wipes, Wet Face Wipes, Bed & Bath Towels/wipes are classifiable under HSN Code 3307 and Shampoo Towels under HSN Code 3305 and are chargeable to CGST @9% & SGST @9% : AAR

Egis India Consulting Engineers Pvt Ltd (Dated: June 22, 2018)-Madhya Pradesh

GST - Project Development and Management Consultancy Services provided by applicant to recipient State/Urban local bodies under the contract for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) and the Project Management Consultancy Services under contract for Pradhan Mantri Awas Yojana (PMAY) would qualify as an activity "in relation to" functions entrusted to Panchayat or Municipality under Article 243G or 243W of the Constitution of India - such services would qualify as "Pure Services" as provided in sr. no. 3 of notification 12/2017-CT(R) as amended and chargeable to Nil Tax: AAR

Arpijay Fabricators Pvt Ltd (Dated: June 30, 2018)-Madhya Pradesh

GST - Applicant is engaged in building bodies of various vehicles over the chassis provided by their principal on job work basis - applicant consuming own material for carrying out the process of body building - whether supply is of goods or services.

Held: Activity is carried out in the capacity of a job worker and would amount to composite supply as defined in Section 8 of CGST law - rate of tax would be determined by the predominant component involved in such composite supply - depending upon the character of body being built on the chassis, which would eventually be classifiable under Chapter 87 of Tariff - if the predominant element happens to be service part, then principal supply would be classifiable under heading 9988: AAR

Veeram Natural Products (Dated: July 30, 2018)-Tamilnadu

GST - Ruling is sought on the appropriate classification of Aluminium foil disposable container, whether under SH 7615 1030 or SH 7607 1993, which dispute is already raised in the SCN issued by the Department under the GST law and the proceedings are still pending - in view of this fact, application is not admissible as per first proviso to section 98(2) of the CGST Act, 2017 - Application not admitted: AAR

Fichtner Consulting Engineers India Pvt Ltd (Dated: June 27, 2018)-Tamilnadu

GST - Whether IGST is to be charged by treating the place of supply as outside Tamil Nadu since project site is in the state of Jharkhand (where the

mind/end user is located) or whether CGST/SGST is to be charged by treating place of supply as Tamil Nadu since drawings are delivered to the client at their Chennai Office in Tamil Nadu.

Held: Advance Ruling is sought as to whether CGST & SGST or IGST is payable on the supply i.e. whether the transaction is an inter-state supply or intra-state supply - section 97 of the CGST Act lays down the scope of Advance Ruling Authority i.e. the questions on which an advance ruling can be sought and no other issue can be decided by the AAR - application is, therefore, rejected without going into the merits of the case on the issue of lack of jurisdiction, in terms of section 98(2) of the CGST Act, 2017: AAR

Dr Dathu Rao Mamorial Charitable Trust (Dated: July 30, 2018)-Tamilnadu

GST - An applicant can seek an Advance Ruling in relation to supply of goods or services or both undertaken or proposed to be undertaken - in the present case, applicant is the proposed recipient of the proposed Works Contract and accordingly does not fall within the definition of advance ruling - section 98(2) of CGST Act, 2017 refers - application is not liable for admission, hence rejected on the ground of lack of jurisdiction: AAR

Khilari Infrastructure Pvt Ltd (Dated: May 5, 2018)- Maharashtra

GST - Applicant seeking ruling in respect of applicability of GST on determination of GST leviable on operation and maintenance work order given by municipal corporations; admissibility of ITC; determination of responsibility of municipal authority of discharging such GST liability; applicability of GST on service contract where labour job contributes 95 to 98% of contract value and 2-3 % as oil and lubricant, consumables purchased to operate existing plant.

Held: Services provided by applicant are not pure services and rather involve supply of materials and consumables, supply is in the nature of composite supply and works contract and not exempt from levy of GST in terms of Sl. No. 3 of notification 12/2017-CT(R) - services attract CGST & SGST @9% each w.e.f 01.07.2017 and post 25.01.2018 the services would be exempt subject to fulfilment of condition that the value of supply of goods and services does not exceed 25% of value of composite supply; applicant eligible for availing ITC on purchases against such work order subject to terms and conditions laid down

in the Act/Rules; liability to pay GST is on supplier and no comments are offered in r/o recovery or otherwise from recipient - as regards applicability of GST on service contract, services attracted CGST/SGST @9% w.e.f 01.07.2017 and @6% we.f 22.08.2017 and post 25.01.2018 the services would be exempt subject to fulfilment of condition that the value of supply of goods and services does not exceed 25% of value of composite supply [Sr.no. 3A of Notnf. 12/2017-CT(R) refers]: AAR

Mosaic India Pvt Ltd (Dated: May 25, 2018)- Maharashtra

GST - Applicant seeking advance ruling on the classification of goods viz. BIOFOS Monocalcium Phosphate imported and supplied by them to wholesalers or manufacturers of animal feed; whether under heading 2309; applicability of exemption under notification 2/2017-CT(R), 2/2017-IT(R) & 2/2017-ST(R).

Held: In view of the admission of the applicant that in the present GST regime also the import consignments have been provisionally assessed for classification and applicability of Customs duty and IGST, application is liable for rejection as per proviso to section 98(2) of CGST Act and cannot be entertained - Application rejected: AAR

Utility Powertech Ltd (Dated: June 14, 2018)-Chhattisgarh

GST - Applicant engaged in providing Manpower supply services to NTPC BHEL Power Projects Pvt. Ltd. (NBPPL), Andhra Pradesh and seeking advance ruling as to whether they are required to charge IGST/CGST/SGST; whether transactions can be categorised as Intrastate or Interstate; if applicant charges IGST will the same be available as ITC to M/s NBPPL.

Held: Tax liability in the present case is very much directly linked to place of supply; also ruling is sought as regards availability of ITC to NTPC Bhel Power Project Pvt. Ltd., Andhra Pradesh which is registered in Andhra Pradesh i.e. at a place outside the State of Chattisgarh - AAR, Chattisgarh is not the proper authority to pronounce ruling regarding availability or otherwise of ITC to a firm which is registered and situated at a place outside State of Chattisgarh; also in terms of section 97(2)(c) of CGST Act, 2017, ruling as regards time and value of supply of goods or services or both can only be raised before AAR and determination of place of supply has been kept out of the purview of AAR -

application, therefore, merits rejection, being out of the purview of matters or questions specified in 97(2) of CGST Act, 2017 r/w s.96, 103(1)(a) and 103(1)(b) of CGST Act, 2017: AAR

CMI FPE Ltd (Dated: May 19, 2018)- Maharashtra

CGST - Transitional provisions under CGST Act allow carry over of only CENVAT credit and credit of eligible duties mentioned in the Explanations given at the end of Section 140 of the CGST Act - Education Cess & Secondary and Higher Education Cess are not mentioned therein, therefore, these Cesses will not be carried forward as credit of these cesses is not allowed under CGST - Letter D.O. F.No. 267/8/2018-CX.8 dated 14 March 2018 issued by Chairman, CBIC with respect to issue of Transitional credit under Guidance Note on CGST Transitional Credit, para 4.2:Check 2, mentions that credit of taxes not covered in the definition of eligible duties in section 140 cannot be availed - FAQ issued also clarifies that closing balance of Education Cess and Secondary higher education cess prior to 1 st March 2015 cannot be carried forward in GST as it is not covered by definition of 'eligible duties and taxes' u/s 140 of the CGST Act, 1940 - Applicant is not eligible to avail Input tax credit against unutilized CENVAT credit such as EC, SHE Cess and KrishiKalyan Cess lying in their books of Accounts: AAR

Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra (Dated: June 14, 2018)- Maharashtra

The ruling sought is on the following - whether the applicant, a charitable trust with the main objective of advancement of religion, spirituality or yoga can be said to be in the 'business' so as to attract CGST/SGST; whether liable to registration; whether sale of spiritual products which are incidental/ancillary to the main objective can be said to be 'business' in terms of s.2(17) of CGST Act; whether such sales constitute 'supply' u/s 7 of CGST Act.

Held: From the Trust deed, it is apparent that the applicant is engaged in trade and commerce by way of selling of goods and services and the same are very well covered within the definition of 'business' given in s.2(17) of CGST Act, 2017 and hence are covered within the scope of 'supply' defined in s.7 of the Act and, therefore, are liable to tax.

As regards claim for exemption being a Charitable Trust, it is found that there is no exemption granted to charitable trust in case of supply of goods (viz. books, audio CDs, DVDs, statues, calendars etc.) which are taxable and are not specifically exempt or nil rated; as regards exemption on 'services', the following two criteria are required to be satisfied viz. entity must be registered u/s 12AA of the Income Tax Act; services provided must be a charitable activity which are defined in 2(r) of Notification 12/2017-CT(R), however, since the activities undertaken by the applicant of holding Satsangs and Shibirs are not covered under the definition, they are not entitled for the exemption - All questions answered in the affirmative: AAR

Prajapati Developers (Dated: July 3, 2018)- Maharashtra

Ruling sought as to whether the construction service provided by the applicant under the project 'Prajapati Magnum' qualifies for reduced CGST rate of 6% as provided in Sr. no. 3, item (v), sub-item (da) of amending Notification 01/2018-CT(R) dated 25.01.2018.

Held: Since the project undertaken by the applicant falls under the definition of 'Affordable Housing', they are entitled to the benefit of reduced rate of 6% CGST in the cases of supply effected after 25.01.2018 and in respect of only those flats which are of carpet area up to 60 sq. mtrs. - in respect of other flats having carpet area of more than 60 sq. mtrs., applicant would be required to pay GST at normal applicable rate: AAR

Nutan Warehousing Company Pvt Ltd (Dated: May 23, 2018)- Maharashtra

Facts: Applicant is engaged in the activity of providing services in the nature of warehousing, wherein they allow clients to store material or goods on specific compensation allowed under Bombay Warehousing Act, for which state license is provided - applicant seeks ruling as to whether exemption provided in Sr.no.54 of Notification 12/2017-CT(R) is applicable to them in respect of supply of warehouse services used for packing & storage of tea.

Held: Goods being stored in the applicant's godown are not 'agricultural produce' as defined in Notfn. 12/2017-CT(R) and as reiterated by Board Circular 16/16/2017-GST, therefore, the exemption is not admissible to the applicant: AAR

Visvesvaraya National Institute of Technology (Dated: June 20, 2018)- Maharashtra

Facts: Applicant seeking ruling on whether Rate of tax on Pure services (excluding WCS or other composite supplies involving supply of any goods) received by them is Nil as per Entry no. 3 of Notfn. 12/2017-CT(R).

Held: Applicant is recipient of service and not service provider and also that the subject services are not under reverse charge mechanism - notification referred is applicable to provider of service and not a recipient of service - applicant is not the proper person to make the application for advance ruling - application rejected in terms of sub-section 2 of section 98 of the CGST Act, 2017: AAR

Vesuvius India Ltd (Dated: July 20, 2018)-West Bengal

Facts: Applicant, a supplier of end to end system solutions for controlled casting of iron and steel which includes supply of refractory components and associated services intends to offer a new supply, namely Contract Management System ("CMS"), and is seeking a Ruling on whether the activity proposed to be undertaken as CMS will result in supply of goods or services within the meaning of that term under the CGST/WBGST Acts, 2017 and the time of supply when so determined.

Held: Activities proposed to undertaken are services associated with manufacturing of metal, and may be termed as "continuous supply of service" within the meaning of Section 2(33) of the GST Act, provided the service is agreed to be provisioned for a period exceeding three months - time of supply shall be the date of issue of invoice in terms of Section 13(2) (a), read with Section 31(2) of the GST Act and Rule 47 of the GST Rules: AAR

Opta Cabs Pvt Ltd (Dated: July 27, 2018)-Karnataka

Facts: Applicant is in the business of Taxi Aggregation Service and Taxi Service and states that the billing is done in the name of the Taxi Driver who provides the service for the particular trip and the taxi driver would collect the amount from the customer on the completion of the trip - Ruling sought on whether the money paid by the customer to the driver of the cab for the

services of the trip is liable to GST and whether applicant company is liable to pay GST on this amount.

Held: GST - Applicant is liable to tax on the amounts billed by him on behalf of the taxi operators for the service provided in the nature of transportation of passengers through it, in accordance with the provisions of sub-section (5) of section 9 of the Central Goods and Services Tax Act 2017 read with Notification No. 17/2017 - Central Tax (Rate) dated 28.06.2017: AAR

Columbia Asia Hospitals Pvt Ltd (Dated: July 27, 2018)-Karnataka

Facts: Applicant is a private limited company engaged in providing health care services categorizing them as In-patient (IP) and Out-patient (OP) services. The Company is also engaged in supply of medicines (pharmacy) to in-patients and out-patients. It also operates Restaurant / Canteen services in its premises which is used for supplying food and other eatable items to its patients and their attendants.

Question on which advance ruling is sought is - "Whether the activities performed by the employees at the corporate office in the course of or in relation to employment such as accounting, other administrative and IT system maintenance for the units located in the other states as well i.e. distinct persons as per Section 25(4) of the Central Goods and Services Tax Act, 2017 (CGST Act) shall be treated as supply as per Entry 2 of Schedule I of the CGST Act or it shall not be treated as supply of services as per Entry 1 of Schedule III of the CGST Act?"

Held: GST - Activities performed by the employees at the corporate office in the course of or in relation to employment such as accounting, other administrative and IT system maintenance for the units located in the other states as well i.e. distinct persons as per Section 25(4) of the Central Goods and Services Tax Act, 2017 (CGST Act) shall be treated as supply as per Entry 2 of Schedule I of the CGST Act: AAR

Rajarthnams Jewels (Dated: July 27, 2018)-Karnataka

Mere deposit of diamond with safe vaults acknowledged by Electronic Vault Receipts (EVR) does not constitute a supply of diamonds for the purpose of levy of GST: AAR

Conversion of Electronic Vault Receipts representing the diamonds held in the Vaults to e-Units would constitute a supply of diamonds liable to tax under the Goods and Service Tax Act: AAR

E-Units are securities under the clause (101) of section 2 of the Central Goods and Services Tax Act and hence transactions in e-Units would remain out of the scope of levy of tax under Goods and Services Tax Act: AAR

Derivative contracts in e-Units and settlement thereof would be treated as transactions in securities in case it involves only e-Units without any involvement of physical diamonds and thereby would remain out of the scope of levy under GST: AAR

Conversion of e-Units into diamonds would constitute a supply of diamonds liable to tax under the Goods and Services Tax Act: AAR

Ultratech Cement Ltd (Dated: June 27, 2018)- Maharashtra

GST - the applicant company manufactured some goods which were then supplied to authorised dealers & stockists both in and outside Maharashtra - Goods received from other states are also supplied - The applicant enters into agreements on principal-to-principal basis with such dealers - The prices are fixed by the applicant - The applicant also provides discounts to the dealers at rates fixed by itself - Thereby, the applicant seeks to know whether amount paid to dealers & stockists as 'rate difference' after supplying goods to them can be considered when arriving at transaction value u/s 15 of CGST Act - Also whether such amount paid would be allowed u/s 15(1) r/w Section 34(1) of the CGST Act or u/s 15(3) r/w Section 34(1).

Held - the amount paid to authorised dealers on account of rate difference after supplying goods to authorised dealers & stockists cannot be considered when determining transaction value u/s 15 of CGST Act - Further, such amount cannot be allowed u/s 15(1) r/w Section 34(1) of the CGST Act or u/s 15(3) r/w Section 34(1): AAR

Dinesh Kumar Agrawal (Dated: June 4, 2018)- Maharashtra

GST - the applicant, an individual, is proposing to undertake certain kinds of project-related service contracts - The contracts involve - i) Standalone contract of transportation; ii) composite supply of transportation & insurance;

iii) composite supply of loading goods are supplier's premises, transportation in own & hired trucks to project site, unloading & handling of goods at project site & in-transit insurance; iv) supply of such services under Service contract (under split contract)& v) supply of such services under EPC contracts - Hence the applicant seeks to know whether these are classifiable under Service code 9965 & whether is it exempt under Sr No 18 of Notfn No 12/2017-CT(R).

Held - considering the nature of such services, the transportation charges received by the applicant will attract GST even though the applicant is not a Goods Transport Agency - Such services are taxable as works contract u/s 2(119) of the GST Act: AAR

Epcos India Pvt Ltd (Dated: March 26, 2018)-Haryana

GST - the applicant company made investment in manufacturing of batteries for mobile phones - It commenced production of such batteries & supplied the same to domestic cellphone manufacturers - The applicant manufactures two types of batteries, one with is separable from the cellphone & can be re-connected & the other which is inseparable from the cellphone & cannot be removed or re-connected - Hence the applicant seeks to know whether both types of batteries would qualify as "Parts for manufacture of Telephones for cellular networks or for other wireless networks" attracting GST @ 12% being 6% CGST, 6% SGST, 6% IGST- Also whether both would be classifiable under heading 8507 if sold to customers other than manufacturers of cellphones & so attracting GST @ 28% being 14% CGST, 14% SGST & 14% IGST.

Held - both types of batteries would be classifiable as "Parts for manufacture of Telephones for cellular networks or for other wireless networks" attracting 12% GST under Sr No 203 of Schedule II to Notfn No 01/2017-CT(R) & corresponding Schedules in SGST & IGST Notfns - Where both types of batteries are sold to other customers, then products will be classified under heading 8507 & will attract GST @ 28% under Sr No 139 to Schedule IV of Notfn No 1/2017-CT(R) & corresponding SGST & IGST Notfns: AAR

BC Examinations And English Services India Pvt Ltd (Dated: June 1, 2018)-Haryana

GST - The applicant company is the Indian subsidiary of the British Council, which is the UK's International Organization for cultural relations and educational opportunities - The BC UK offers services of conducting examinations such as IELTS & ESOL which support proficiency in the English language - The applicant provides the administrative support to the BC UK to help conduct the examination for the candidates in India - Hence the applicant entered into agreement with the BC UK for providing Examination Support service & Student Facilitation Services - Thus the applicant seeks to know whether all the activities involved in the exam support services constitute a mixed supply or a composite supply - The applicant also sought to know the applicable rate of GST on such exam support service - In this regard, the applicant also sought to know the place of supply of such service provided.

Held - the activity of exam support service constitutes a composite supply - Also, since the principal supply is conducting of IELTS exam, it would be covered under service code 999299 Group 99929 and Heading 9992 as education support service - Hence it would be taxable @ 18%, being 9% CGST & 9% Haryana GST, under Sr No 30 of Notfn No 11/2017-CT(R) dated 28.6.17 and State Notfn No 46/ST-2 dated 30.06.17: AAR

Roulunds Braking India Pvt Ltd (Dated: March 26, 2018)-Haryana

GST - The applicant had sought advance ruling for correct classification of their product, i.e. Brake Pads and Auto Parts, whether to fall under ITC HSN 87083000 attracting 28% GST or ITC HSN 6813 attracting 18% GST.

Held: The Brake Pads, i.e. friction material mounted on metal plate, manufactured by the applicant for motor vehicles of Headings 8701 to 8705 (other than specified parts of Tractors) are correctly classifiable under HSN 87083000 of the Customs Tariff Act - In view of the Notfn 1/2017-Central Tax (Rate) and the corresponding State tax Notfn 35/ST-2 as amended from time to time, the brake pads for use as brake assembly and its parts thereof for tractors attract 18% GST and the brake pads manufactured as parts and accessories of motor vehicles of heading 8701 to 8705 (other than specified parts of Tractors) attract 28% GST: AAR

Tuticorin Lime And Chemical Industries (Dated: December 31, 2018)-Tamilnadu

GST - Industrial Grade Quick lime having 86% of calcium oxide content and Industrial grade slacked lime having 86% of Calcium Hydroxide content proposed to be supplied by applicant is classifiable under CTH 2825 9090 and CTH 2825 9040 respectively and attract GST @18% as per sl. No. 38 of Schedule III of Notification 1/2017-CTR: AAR

Dr Amin Controllers Pvt Ltd (Dated: November 28, 2018)-Tamilnadu

GST - Applicant has entered into contracts with Tamil Nadu Water Supply & Drainage Board and Chennai Metro Water Supply and Sewage Board for conducting Third Party inspection for procurements of equipment supplied by L&T, seeks ruling on taxability.

Held: Applicant is supplying Pure Services' of Inspection to TWAD and CMWSSB which is a governmental authority' and which service is related to Water Supply and Sewerage covered under Twelfth Schedule of Article 243W of the Constitution of India - such services are exempted in terms of sr. no. 3 of Notification 12/2017-CTR: AAR

GST - Issue regarding raising of credit notes is of procedural nature and, therefore, not answered: AAR

Senthilkumar Thilagavathy (Dated: November 28, 2018)-Tamilnadu

GST - Non-woven carry bags/shopping bags supplied by applicant are classifiable under CTH 4202 2210 and Cotton Carry bags are classifiable under CTH 4202 2220 - up to 14.11.2017, they were chargeable to GST @18% in terms of sl. No. 126, 127 of Schedule III to notification 1/2017-CTR - However, from 15.11.2017, Cotton carry Bags are taxed @12% GST, sl. No. 89 of Schedule II of said notification whereas Non-woven carry bags continue to

attract 18%, sl. No. 124 of Schedule III to notification 1/2017-CTR and corresponding State notification: AAR

Bank Of Nova Scotia (Dated: December 31, 2018)- Tamilnadu

GST - Project Management Consultancy (PMC) services contract entered by applicant with Chennai Metro Water Supply and Sewerage Board (a governmental authority) for construction, management and supervision including off-site inspection for the proposed design, build, commission of 45MLD capacity Tertiary Treatment Reverse Osmosis Plant and for consultancy services for preparation of detailed project report for providing smart water supply and sewerage services under Smart City Mission are Pure services and exempted from CGST under sl. No. 3 of notification 12/2017-CTR: AAR

Posco India Pune Processing Center Pvt Ltd (Dated: September 07, 2018)-Maharashtra

GST - Hotel is used as a residential accommodation by the MD/GM which implies that the same is used for their personal consumption - providing residential accommodation in a hotel is not in furtherance of the applicant's business - since the accommodation is being used for their personal comfort, in view of the provisions of s.17(5)(g) of the CGST Act, applicant is not eligible to claim the ITC for the same: AAR

GST - Recovery of Parents Health Insurance expenses from employee in respect of the insurance provided by the applicant - since applicant is not rendering any service of health insurance to their employees, there is no supply of service u/s 7 of the CGST Act, 2017 - therefore, there is no need to answer the question posed viz. what would be time of supply and value of supply - Applicant cannot claim ITC of GST charged by the Insurance company to this extent: AAR

**Dhananjay Kumar Singh (Dated: December 05, 2018)-
Chhattisgarh**

GST - Applicant seeks ruling as regards applicable GST rate on supply of services of 'Solid waste management, garbage collection, disposal, water supply, cleaning of colony' to Chattisgarh Housing Board.

Held: Pure services supplied to Chattisgarh Housing Board, a government authority fully owned by the State government, by their very nature, appear to fall in the list of services enumerated under serial no. 5, 6, 8, 10, 12 and 17 of twelfth schedule of Article 243W of the Constitution of India, thus qualifying the admissibility criteria laid down in notification 12/2017-CTR, sr. no.3 - impugned services are exempted: AAR

**Chhattisgarh Text Book Corporation (Dated: December 24,
2018)-Chhattisgarh**

GST - Applicant seeking an advance ruling as regards whether the books which the Chattisgarh Text Book Corporation is supplying as per instructions of School Education Department CG [Loksikshan Sanchnalay] after printing the syllabus decided by SCERT would tantamount to supply of goods or service and fall under HSN code 4901 viz. zero rated goods or under SAC 9989 and amenable to tax @12%.

Held: Supply of specified printed educational books is the principal supply and the said supply would merit consideration as supply of 'printed books' under HSN Code 4901 and attracting zero rate in terms of notification 2/2017-CTR: AAR

**Vedika Exports Tea Pvt Ltd (Dated: January 28, 2019)-West
Bengal**

GST - Applicant is a contract packer of tea bags and seeks a ruling on the classification of the services provided by way of packing of tea bags and the rate of GST thereon - process of service undertaken involves assembly of materials on machine, including blended tea leaves and other inputs received

from the recipient of service - applicant used to classify the services under SAC 998540 as Support services and charge GST @9% under sl. No. 23(iii) of notification 11/2017-CTR - on 1.11.2018, they received a communication from one of the recipients of their services viz. Hindustan Unilever Ltd. informing that the service should be taxed @2.5% under sl. No. 26(f) being services by way of job work in relation to all food and food products falling under ch. 1 to 22 of first Schedule to CTA, 1975 viz. SAC 9988 (Manufacturing services on physical inputs (goods) owned by others) - applicant, therefore, seeks a ruling with respect to services provided to HUL since none of the other recipients have raised similar issue to whom the services provided continue to be classified as 'packaging service' and is taxed accordingly.

Held: Applicant's service to HUL for manufacturing tea bags is service for manufacturing a product classified under TI 0902 40 40 where the physical inputs are owned by the recipient - the supply is, therefore, to be classified under SAC 9988 and taxed under sl. No. 26(f) of the rate notification 11/2017-CTR - applicant also provides service of packaging the manufactured tea bags in cartons, wraps them and puts them in specially designed boxes - applicant is, therefore, making a composite supply to HUL where the service of manufacturing tea bags from the physical inputs owned by HUL is the principal supply - service classifiable under SAC 9988 @5% under sl. No. 26(f) of notfn. 11/2017-CTR: AAR

Ex-Servicemen Resettlement Society (Dated: January 28, 2019)- West Bengal

GST - Applicant is a registered society providing "Security services" and "Scavenging services" to various hospitals under the State Government as well as the Central government - they seek a ruling as to whether exemption from GST is available in terms of Notification 12/2017-CTR.

Held: Exemption notification makes it clear that exemption from GST is granted under sr. no. 3 to 'pure services' provided to Central Government/State Government or Union Territory or local authority or a governmental authority by way of any activity in relation to a function entrusted to a panchayat under article 243G or in relation to any function

entrusted to a municipality under article 243W of the Constitution - Applicant's service is classifiable as 'pure service' as they are not supplying any goods while provisioning the services - recipient is government or governmental authority - Before deciding applicability of Sl. No. 3 of exemption notification, the functions of a Panchayat or Municipality under the Constitution needs to be discussed - Reading Article 243G, 243W of the Constitution along with a study of the two functional item lists placed in the Eleventh Schedule and the Twelfth Schedule of the Indian Constitution makes it clear that "Security Services" provided to government hospitals and medical colleges as institutions of Central/State/District/local authorities are clearly not covered under either of the lists - so also, no entry includes any of the services the applicant has bundled under the description of "Scavenging services" - cleaning of hospital premises is not classified under 'sanitation or similar service' - therefore, supply of security services and the bundle of service described as scavenging service is not entitled for the benefit of exemption notified against sr. no. 3 of notification 12/2017-CTR: AAR

Nis Management Ltd (Dated: January 28, 2019)-West Bengal

GST - Sweeper, plumber, security guard, electrician, carpenter services that the applicant supplies to the Housing Directorate of the Government of West Bengal cannot be classified as an activity in relation to any function entrusted to a Panchayat under Article 243G or in relation to any function entrusted to a Municipality under Article 243W of the Indian Constitution - exemption under sl. No. 3 or 3A of Notification 12/2017-CTR is, therefore, not applicable to such supplies: AAR

Storm Communications Pvt Ltd (Dated: January 28, 2019)-West Bengal

GST - Applicant is a supplier of Event Management Services - Question is whether the applicant registered in West Bengal can claim/adjust/avail ITC on the CGST & SGST charged on invoices issued by Tamil Nadu Suppliers - location of the supplier providing hotel, banquet hall or restaurant is in Tamil Nadu and the location of the recipient applicant is also in Tamil Nadu and so

the applicant can avail ITC on the said invoices in Tamil Nadu only, if registered in Tamil Nadu - in no case the applicant can claim/adjust/avail ITC outside Tamil Nadu on the said invoices even if the invoices are issued as B2B mentioning applicant's GSTIN in West Bengal - Applicant is not registered under section 25(1) of the CGST Act in Tamil Nadu, therefore, the SGST and CGST paid on intra-state inward supply in Tamil Nadu is not 'input tax' to the applicant - GST Act does not contain any concept of 'input tax' in relation to an unregistered person, no credit of it is, therefore, admissible - A person registered in WB cannot claim ITC for CGST & SGST of other States; they cannot adjust the ITC of one State's CGST for payment of another State's CGST; Applicant cannot adjust ITC of Tamil Nadu GST for payment of IGST since he is not registered in Tamil Nadu: AAR

Asian Paints Ltd (Dated: September 17, 2018)-Maharashtra

GST - Applicant seeks a ruling on the classification of Tile Adhesives and Tile Grout supplied by them.

Held: Products in question are classifiable under Entry no. 24 of Schedule IV of Notification 1/2017-CT and liable to GST @28%: AAR

II And Fs Education And Technology Services Ltd (Dated: June 25, 2018)-Maharashtra

GST - Applicant is engaged in providing computer training services to the Government aided secondary and higher secondary schools across the State of Maharashtra to implement the Information and Computer Technology ICT @ School Project - they seek a ruling on the applicability of exemption under Entry no. 72 of notfn. 12/2017-CT.

Held : It is incorrect to dub the entire project as training programme and it is rather a composite supply of goods and services, not naturally but artificially bundled; as per paragraph 1(c) of Schedule II of the Act, any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed is a supply of goods and not a service, therefore, the second condition of the notification is

also not satisfied; nonetheless, the source of funding the expenditure is the State government, so except for fulfillment of this condition, the other two conditions are not satisfied - Therefore, Supply of goods and services as made by the applicant under ICT@School project is not in compliance of all the conditions of the exemption, hence the poser is answered in the negative - benefit of exemption 12/2017-CT is not available: AAR

ITD Cementation India Ltd (Dated: January 08, 2019)-West Bengal

GST - Applicant has entered into an agreement with Inland Waterways Authority of India (IWAI) for construction of multi-modal IWT terminal at Haldia on EPC basis - applicant seeks a ruling on applicability of notification 24/2017-CTR and 31/2017-CTR viz. the rate at which GST should be charged on the Works Contract Service to be supplied for construction of above terminal.

Held: IWAI is clearly not the Government of India but a Government entity having no sovereign authority to collect Government Revenue - moreover, the user fees that IWAI collects is not credited to the Consolidated Fund of India and is, therefore, not Revenue but proceeds from business as defined u/s 2(17) of the Act - Applicant is, therefore, supplying Works Contract Service for an original work that is meant for commerce and business and hence does not satisfy the conditions laid down under Sr. no. 3(vi)(a) of the Notification 11/2017-CTR - Services will attract GST @18% under Sr. no. 3(xii) of Notification 11/2017-CTR: AAR

Shreeji Infrastructure India Pvt Ltd (Dated: October 18, 2018)-Madhya Pradesh

GST - Madhya Pradesh Power Generation Company Limited is a Government entity for the purpose of law as per definition in notification 31/2017-CTR - Essential work entrusted to MPPGCL by the Government of Madhya Pradesh is of electricity generation - Civil construction of residential quarters is neither the primary work entrusted to MPPGCL nor it has any bearing on the work of

power generation - No reason to extend the benefit of concessional rate of 12% to this particular work contract awarded to the applicant - any work having direct involvement in the entrusted work i.e power generation would merit exemption envisaged under sr. no. 3(vi)(c) of notification 11/2017-CTR but extrapolating and extending this concessional rate to any or all of the activities of MPPGCL is unwarranted and would defeat the very purpose of concessional rate - Therefore, Works Contract Service of construction of 599 residential quarters by applicant would merit classification under SAC 9954 and attract GST @18%: AAR

**Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Ltd
(Dated: October 18, 2018)-Madhya Pradesh**

AAR - Applicant wishes to know whether clause (vi)(a) of sr. no. 3 of table to notification 11/2017 viz. @12% GST is applicable on the Works Contract services received by it.

Held: Applicant is covered under the definition of Government Entity - Projects under DDUGY, IPDS, ADB, SSTD, Saubhagya Yojana, FSP and all other schemes of government are carried out for business purpose - Applicant had awarded work to the successful bidder for supply of materials and erection respectively - Contract entered by the applicant squarely falls under Works Contract and is covered by entry no. (ii) of Sr. no. 3 of notification 11/2017-CTR attracting 18% GST: AAR

Sam Overseas (Dated: December 18, 2018)-Uttarakhand

GST - Members of AAR have different views as regards classification and leviability of GST on supply of 'Rejected Wheat seed' and 'Rejected Paddy seed', under Chapter 12 as seeds @5% GST or under Chapter 10 as Cereals @ Nil GST, therefore, reference made to the Appellate Authority for hearing and decision on the issue u/s 98(5) of the CGST Act: AAR

Yogiraj Powertech Pvt Ltd (Dated: September 25, 2018)- Maharashtra

GST - EPC contract for electrical cable supply and laying work can be classified as contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement etc. of immovable property since transfer of property in goods is involved in the execution of such contract - such contract is nothing but a composite supply of Works Contract as per GST law and notification 11/2017-CTR is applicable but the rate of GST is 18% since not being original works: AAR

Abhishek Tibrewal (Huf) (Dated: January 28, 2019)-West Bengal

GST - Applicant, a manufacturer of Springs of Iron and Steel for supply to the Railways seeks a ruling on the classification of these items.

Held: Springs of Iron & Steel for Railways are specifically classifiable under HSN Code 7320 (taxable @18%) under sl. No. 234 of schedule III of Notification 1/2017-CTR - General description under Chapter heading 8607 is not applicable - Circular 30/4/2018-GST dated 25.01.2018 relied upon: AAR

Webfil Ltd (Dated: January 08, 2019)-West Bengal

GST - Applicant since established by government notification is liable to deduct tax at source u/s 51(1) of the CGST Act read with notification 1344-FT dated 13/09/2018 being a company controlled by the Central and State Governments within the meaning of s.2(27) of the Companies Act, 2013: AAR

Akshaya Patra Foundation

GST - Preparation and serving of food to children of government schools under Mid-Day meal (MDM) program of government and serving of food under government sponsored Anganwadi meals program is "supply" u/s 7 of GST Act - Activity of preparation and serving of food under Mid-Day meal and Anganwadi meal program undertaken by applicant is covered under the definition of 'business' - Activities undertaken by the applicant are not covered under the definition of 'charitable activities' - MDM program is taxed Nil by notification 12/2017-CTR, Sr. no. 66 : AAR

GST - Transfer of goods/capital equipments exclusively used for Mid-Day meal program and Anganwadi meals program between different kitchens of applicant which are 'distinct persons' is covered under the scope of 'supply': AAR

GST - Sale of scrap items generated during Mid-Day meal program is activity of sale and, therefore, a supply u/s 7 of GST Act: AAR

Mali Construction

GST - Activity of supply, design, installation, commissioning and testing of solar energy based water pumping systems and O&M work is a Works Contract of Composite supply - predominant supply being a supply of services, the supply proposed to be undertaken for a Government department (P.H.E.D) is taxable under Entry no. 3(iii) HSN Code 99544 @ 12%: AAR

Laxmi Machinery

GST - Only activities/matters which are either being undertaken or proposed to be undertaken qualify for advance ruling - Questions to which ruling are sought by the applicant are related to activities undertaken in past period FY of 2017-18 and thus not eligible for being answered by the Authority for Advance Ruling as per s.95(a) of the CGST Act, 2017: AAR

KM Trans Logistics Pvt Ltd

GST - Section 22, 2(71), 2(85) and 2(113) of CGST Act, 2017 - Applicant is supplying transport services to various manufacturers to transport their vehicles to the retail outlets in different states - applicant is billing and maintains book of accounts at Jaipur only - applicant is incorporated as a company having its registered office at Jaipur - applicant has, therefore, rightly taken GST registration in State of Rajasthan as supply of transport services is initiated from the state of Rajasthan: AAR GST - Applicant has taken on lease some vacant lands so as to park his vehicles and to provide resting place for drivers - as the vacant land is situated in the State of Haryana, which is beyond the jurisdiction of the AAR, Rajasthan, question relating to registration of vacant lands is out of purview of the authority, no ruling given thereon: AAR

IMF Cognitive Technology Pvt Ltd

GST - In the GST regime, SGST and CGST charged for the services provided and availed in a State would be eligible for ITC within that particular state where such services are provided and consumed - As supplier of services and place of supply both are outside the state of Rajasthan, Input Tax credit of Central Tax paid in Haryana is not available to the applicant who is registered in the State of Rajasthan: AAR

BM Industries

GST - Applicant on merger of his proprietorship firm as a going concern with a private limited company is not liable to pay GST on the fixed assets and current assets including stocks of raw material, semi-finished and finished goods - Input tax credit available in the credit ledger account shall be transferred to the respective account of the private limited company consequent upon merger subject to provisions of s.18(3) of the Act and rule 41 of the Rules, 2017 - provisions of s.18(3) and rule 41 are not applicable to balance lying in electronic cash ledger: AAR

Boldrocchi India Pvt Ltd

GST - Pollution control device supplied by applicant for use in 'waste to energy plants/devices' are classifiable under CH 8421 of CTA, 1975 and covered under Schedule I to Notification 1/2017-CTR chargeable to GST @5%: AAR

Awla Infra

GST - Private Entrepreneurs godowns built under PEG-2008 scheme of FCI and leased out to nodal agency (UPSWC) on lease and services basis for storage of FCI's food grain stocks (wheat) - Leasing of immovable property and support services in relation to agricultural produce provided by the applicant cannot be understood to be naturally bundled and supplied in the ordinary course of business; are in the nature of 'mixed supply' and attracts GST @18% under SAC 997212: AAR

Aristoplast Products Pvt Ltd

GST - Plastic Broom-sticks is classifiable under HSN Code 9603 2100 as 'Others' and eligible for concessional rate of tax @5% under Notification 1/2017-CTR - 'Portable Sprayers' is classifiable under HSN Code 8424 4100 and attracts GST @18%: AAR

Pasco Motor Llp

GST - Invoices being raised by supplier in previous month and goods being received in succeeding month - Input Tax credit is available only when goods are received - liability to pay tax arises on the basis of time of supply, which in case of supply of goods is date of issue of

invoice by supplier or last date on which he is required to issue invoice in terms of s.31(1) or the date on which supplier receives payment, whichever is earlier: AAR

Oscar Security And Fire Service

GST - Manpower Services provided to Hospital-cum-General Medical College and State University does not qualify for exemption under Sr. no. 66 of notification 12/2017-CTR as exemption applies only to services supplied to educational institutions providing education upto higher secondary school or equivalent level only: AAR

Yk India Pvt Ltd

GST - Words 'Hiring' and 'Renting' are synonymous - Applicant is not eligible for Input Tax credit of GST charged by the contractor for hiring of buses/cars for transportation of employees - Restriction on 'Rent-a-cab' service specified in s.17(5)(b)(iii) of the Act is applicable to Input Tax Credit on GST charged by contractor for hiring of buses/cars for transportation of employees: AAR

United Mining Corporation

GST - Services for right to use minerals including its exploration and evaluation is included under heading 9973, notfn. 11/2017-CTR - royalty/dead rent paid/payable to Government is consideration - attracts same rate of tax as on supply of like goods involving transfer of title in goods - Stone boulders extracted by applicant attract 5% GST as

covered under HSN 2516, notfn. 1/2017-CTR - applicant is liable to discharge tax liability on such services provided to it on reverse charge basis: AAR

M/s Triveni Turbines Limited v/s Sri. Harish Dharnia, Additional Commissioner of Central Tax, and Dr. Ravi Prasad M.P. Joint Commissioner of Commercial Taxes

Order dated 17/11/2018

Issue: Whether the Turbine Generator set to be supplied by the applicant to the buyer for use in waste to energy project is covered under Sl. No. 234 of Schedule I of Notification No. 1/2017 – IGST (Rate) dated 28.06.2017 as “Renewable Energy Devices and parts for the manufacture of waste to energy plants/devices”, attracting 5% levy?

Crux: The Turbine Generator set to be supplied by the applicant for use in waste to energy project is not covered under Sl. No. 234 of Schedule I of Notification No. 1/2017 – IGST (Rate) dated 28.06.2017.

Rmkv Fabrics Pvt Ltd

GST - Salwar/Chudidar sets, both top and bottom not stitched consisting of three pieces of fabrics (top/bottom/dupatta) is classifiable as fabrics under Chapter 50 to 55 of Customs Tariff and applicable rate of tax would be 2.5% CGST as per applicable sl.no. in Schedule I to notification 1/2017-CTR depending upon material: AAR

GST - Salwar/Chudidar sets, top semi-stitched, but bottom not stitched and dupatta fabrics cut from bales/thans is classifiable as 'made up articles' under tariff heading 6211 depending upon material - attracts tax CGST @2.5% if sale value does not exceed Rs.1000 per piece and CGST @6% if sale value exceeds Rs.1000 per piece: AAR

GST - Salwar/Chudidar sets, top fully stitched but bottom not stitched and dupatta fabrics cut from bales/thans is classifiable as 'made up articles' under tariff heading 6211 depending upon material - attracts tax CGST @2.5% if sale value does not exceed Rs.1000 per piece and CGST @6% if sale value exceeds Rs.1000 per piece: AAR

GST - Salwar/Chudidar sets, top neck-worked, bottom not stitched and dupatta fabrics cut from bales/thans is classifiable as 'made up articles' under tariff heading 6211 depending upon material - attracts tax CGST @2.5% if sale value does not exceed Rs.1000 per piece and CGST @6% if sale value exceeds Rs.1000 per piece: AAR

TEWARI WAREHOUSING COMPANY PVT LTD: ADVANCE RULING (Dated: February 18, 2019)

GST - Applicant is constructing a warehouse on leasehold land using pre-fabricated technology; that the warehouse can be dismantled and reconstructed at a different location - applicant seeks a ruling as to whether the input tax credit is admissible on the inward supplies for construction of the said warehouse.

Held: Warehouse being constructed is an immovable property - Input Tax credit is, therefore, not admissible on the inward supplies for construction of the said warehouse as the credit of such tax is blocked u/s 17(5) of the GST Act, 2017: AAR