

**IN THE MAHARASHTRA AUTHORITY FOR ADVANCE RULING  
GST BHAVAN, 8TH FLOOR, H-WING, MAZGAON, MUMBAI-400010**

(Constituted under section 96 of the **Maharashtra Goods and Service Tax Act, 2017**)

**NO.GST-ARA-113/2018-19/B-41**

GSTIN Number, if any/User-id	27AADAD5976G1ZH
Legal name of Applicant	<b>DAEWOO-TPL JV</b>
Registered Address/Address provided while obtaining user id	3rd Floor, Transocean House, Lake Boulevard Road, Powai, Maharashtra, Mumbai 400076
Details of application	GST-ARA, Application No. 113, DATED 25.01.2019
Concerned officer	MUM-VAT-E-638, LTU-4, MUMBAI
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	Works Contract, Service Provision
	Daewoo-TPL JV, is a joint venture between M/s. Daewoo Engineering and Construction Company Limited and M/s. Tata Projects Limited. The said joint venture formed with the sole objective to bid and secure the contract for design, engineering and construction of Long Bridge - Mumbai Trans Harbour Link project ('MTHL Project').
Issue/s on which advance ruling required	i) Applicability of a notification issued under the provisions of this Act ii) Admissibility of input tax credit of tax paid or deemed to have been paid
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

**B Timothy, (Member) & B V Borhade, (Member)**

**Dated: April 24, 2019**

**PROCEEDINGS**

(under section 98 of the **Central Goods and Services Tax Act, 2017** and the **Maharashtra Goods and Services Tax Act, 2017** )

**GST** - s.54(3) of the CGST Act, 2017 - Inverted duty structure - Seeking an understanding of the formulae for calculation of refund does not fall within the purview of s.97 of the CGST Act - There is nothing in the rule 89 of the Rules as amended by notifications 21/2018-CTR and 26/2018-CTR that overrides the section 54 of the Act and have to be read harmoniously while granting refunds: AAR

**Application disposed of**