

AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND
UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri C. Thiyagarajan, I.R.S., Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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Advance Ruling No. 19/ARA/2026, dated 04.03.2026

- 1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai as under Sub-Section (1) of Section 100 of CGST Act / TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed is communicated.*
- 2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*
 - (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling.*
 - (b) on the concerned officer or the jurisdictional officer in respect of the applicant.*
- 3. In terms of Section 103(2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
- 4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
- 5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

GSTIN Number, if any / User id	33AACCG6068M1ZC
Legal Name of Applicant	M/s.GORANTLA GEOSYNTHETICS LTD.
Trade Name of Applicant	M/s.GORANTLA GEOSYNTHETICS LTD.
Registered Address / Address provided while obtaining user id	No.3, First Floor, Saraswathi Street, Mahalingapuram, Kodambakkam, Chennai – 600 034.
Details of Application	GST ARA – 01 Application dated 29.09.2025 (ARA.No.46/2025/ARA)
Jurisdictional Officer Concerned Officer	Center: Chennai North Commissionerate, Nungambakkam Division State: Valluvarkottam Assessment Circle, Chennai (Central) Division.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for A Category B Description (in brief)	Service The applicant is a service provider of Environmental Management solutions. Goa Waste management Corporation has invited applications for “Remediation of Waste dump sites at various locations in the State of Goa” by bio mining process under implementation. The applicant has been selected as L2 bidder and awarded remediation work under GWMC Tender No.08/2022-23 for “Remediation of Waste Dump Sites at various location in the State of Goa (Phase II)”. The applicant accepted the L1 rates as per GWMC's bidding terms. They are handling a total volume of 38,360 m3 of legacy waste of excavation, screening and scientific disposal. This work is split between two locations: 23,322 m3 at Headland Sada, Mormugoa and 15,038 m3 at the Taleigoa Waste Management facility. Their operations will utilize diesel-operated multi-deck mobile vibratory screens to ensure thorough segregation of waste into Refuse Derived Fuel (RDF), compost, grit, and inert fractions. All resulting materials will be disposed of in full compliance with the Solid Waste Management Rules, 2016 and CPCB guidelines of 2019, with RDF transported to cement plants or other approved facilities for co-processing. Compost and inerts are tested at laboratories prior to final disposal.

Issue/s on which advance ruling required	<ol style="list-style-type: none"> 1. Classification of goods and/or services or both. 2. Application of a notification issued under the provisions of this Act.
Question(s) on which advance ruling is required	<p>Q1. Classification of the services provided by the applicant</p> <p>Q2. Whether services provided by the applicant are exempted under Sl.No.3 of Notification No.12/2017 dated 28.06.2017 as amended?</p> <p>Q3. Whether the service recipient, i.e., M/s. Goa Waste Management Corporation is a "Governmental Authority" as per the definition of Notification No.12/2017, Central Tax, dated 28.06.2017.</p>

M/s.Gorantla Geosynthetics Ltd., No.3, First Floor, Saraswathi Street, Mahalingapuram, Kodambakkam, Chennai – 600 034. (hereinafter called as the "Applicant") are registered under the GST Act with GSTIN 33AACCG6068M1ZC. The applicant is a service provider of Environmental Management solutions. Goa Waste Management Corporation has invited applications for "Remediation of Waste dump sites at various locations in the State of Goa" by bio mining process under implementation. The applicant has been selected as L2 bidder and awarded remediation work under GWMC Tender No.08/2022-23 for "Remediation of Waste Dump Sites at various location in the State of Goa (Phase II)", and the applicant has accepted the L1 rates as per GWMC's bidding terms.

1.2 They are handling a total volume of 38,360 m³ of legacy waste of excavation, screening and scientific disposal. This work is split between two locations, i.e., 23,322 m³ at Headland Sada, Mormugoa and 15,038 m³ at the Taleigoa Waste Management facility. Their operations will utilize diesel-operated multi-deck mobile vibratory screens to ensure thorough segregation of waste into Refuse Derived Fuel (RDF), compost, grit, and inert fractions. All resulting materials will be disposed of in full compliance with the Solid Waste Management Rules, 2016 and CPCB guidelines of 2019, with RDF transported to cement plants or other approved facilities for co-processing. Compost and inerts are tested at laboratories prior to final disposal. In this back drop, the applicant has sought advance ruling on the following questions:-

Q1. Classification of the services provided by the applicant

Q2. Whether services provided by the applicant are exempted under Sl.No.3 of Notification No.12/2017 dated 28.06.2017 as amended?

Q3. Whether the service recipient, i.e., M/s. Goa Waste Management Corporation is a "Governmental Authority" as per the definition of Notification No.12/2017, Central Tax, dated 28.06.2017.

2. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017.

3. Statement of relevant facts:

3.1 The applicant have stated that they are service providers engaged in Solid Waste Management for Governmental Authorities. With respect to these services, as per Notification No.12/2017 are judicial precedent, these services are covered under exemption.

3.2 In order to avoid any future legal implications, they are applying for an Advance Ruling to clarify whether Notification No.12/2017, is applicable to their company engaged in providing Solid Waste Management Services.

3.3 Further, the applicant states that they would like to draw reference to the case of Zigma Global Environ Solutions Private Limited, which is also engaged in similar services, wherein the Advance Ruling Authority held that such services are exempt (Ref. Order No.35/AAR/2020, dated 21.10.2020).

3.4 Further, they also like to refer their own case wherein the Advance Ruling Authority held that such services are exempt for their project at Tumkur Municipal Corporation (Ref. Order No.114/AAR/2023, dated 17.11.2023).

4. Interpretation of Law by the Applicant based on the statement of facts:

4.1 The applicant submits that the services provided by them has predominant characteristics of Solid Waste Management and they will fall under SAC Code No.9994 "Sewage and Waste Collection, treatment and disposal and other environmental Protection Services" and in particular Group 99943 – Waste treatment and disposal services as per Annexure to Notification No.11/2017, Central Tax, dated 28.06.2017.

4.2 Goa Waste Management Corporation is under Government authority. For the purposes of this clause,- the expression

"Government Authority" means an authority or a board or any other body,-

(i) set up by an Act of Parliament or a State legislature; or

(ii) established by any Government,

with ninety per cent or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of constitution."

As per Clause (f) of Twelfth Schedule to Article 243W of the constitution their services falls under solid waste management which is a part of municipality services and provided to government.

5. The applicant falls within the administrative jurisdiction of 'CENTRE'. No remarks has been received from the State jurisdictional authorities as well as the Central jurisdictional authorities. Hence, it is construed that there are no pending proceedings against the applicant on the questions raised by them in their advance ruling application.

6. Personal Hearing

6.1 The applicant was given an opportunity to be heard in person on 17.02.2026 vide this office memorandum No.47/2025, dated 10.02.2026. Mrs. G.Sundari, General Manager (Accounts & Finance) appeared as Authorized Representative (AR) of M/s. Gorantla Geosynthetics Ltd., for the personal hearing on 17.02.2026.

6.2 The AR reiterated the submissions made under the Application for Advance Ruling filed by them. The AR further stated that the rulings already pronounced by the Tamil Nadu Authority for Advance Rulings in respect of M/s. Zigma Global Environ Solutions (P) Ltd., and in respect of their own unit for the services rendered to M/s. Tumkur City Corporations have precedence value in this regard.

6.3 When the Members enquired about the status of M/s. Goa Waste Management Corporation to whom they are rendering the service in question, the AR stated that the said body qualifies as a 'local authority'. To a specific query relating to the nature of service rendered in the instant case, the AR explained that they undertake 'Remediation and Disposal Work' which comprises of excavation and screening of the mixed old garbage, separating the matter and disposing the same, which is also detailed under the Work Order dated 13.09.2023 enclosed to the application for advance ruling.

7. Discussions and Findings:

7.1 We have carefully considered the submissions made by the applicant in the advance ruling application, and the submissions made during the personal hearing held on 17.02.2026.

7.2 From the submissions made at the time of filing the application, it is seen that the applicant is a service provider of Municipal Solid Waste Management Solutions. It is seen that M/s. Goa Waste Management Corporation has invited applications for "Remediation of Waste dump sites at various locations in the State of Goa" by bio mining process under implementation. The applicant has been selected as L2 bidder and awarded remediation work under GWMC Tender No.08/2022-23 for "Remediation of Waste Dump Sites at various location in the State of Goa (Phase II)", and the applicant has accepted the L1 rates as per GWMC's bidding terms. They are handling a total volume of 38,360 m³ of legacy waste of excavation, screening and scientific disposal. This work is split between

two locations, i.e., 23,322 m³ at Headland Sada, Mormugoa, and 15,038 m³ at the Taleigoa Waste Management facility. Their operations will utilize diesel-operated multi-deck mobile vibratory screens to ensure thorough segregation of waste into Refuse Derived Fuel (RDF), compost, grit, and inert fractions. All resulting materials will be disposed of in full compliance with the Solid Waste Management Rules, 2016 and CPCB guidelines of 2019, with RDF transported to cement plants or other approved facilities for co-processing. Compost and inerts are tested at laboratories prior to final disposal. Under these circumstances, the applicant had sought an advance ruling, on the following aspects, viz.,

1. Classification of the services provided by the applicant.
2. Whether the services provided by the applicant are exempted under SI.No.3 of Notification No.12/2017 dated 28.07.2017 as amended?
3. Whether the service recipient, i.e., M/s. Goa Waste Management Corporation is a "Governmental Authority" as per the definition of Notification No.12/2017 – CT dated 28.06.2017?

Prima facie, it is observed that while the first query relating to classification of services gets covered under Section 97(2)(a) of the CGST Act, 2017, the other two queries appear to be relating to applicability of a notification, which gets covered under Section 97(2)(b) of the CGST Act, 2017, and accordingly, the application is liable for admission.

7.3 From the submissions made and document furnished by the applicant at the time of filing the application and during the personal hearing, it is seen that the technical specification of the project to be carried out has been mentioned as "Remediation of Waste Dump Sites at various location in the State of Goa (Phase II)". The authorized representative of the applicant explained during the personal hearing that they undertake 'Remediation and Disposal Work' which comprises of excavation and screening of the mixed old garbage, separating the matter and disposing the same, which is also detailed under the Work Order dated 13.09.2023 enclosed to the application for advance ruling. In this regard, the 'Description of Work/Item(s)' as specified under the Work Order dated 13.09.2023, reads as below :-

"The complete Remediation work shall comprise of excavation and screening of the mixed old garbage using suitable Multi Deck Mobile Vibratory Screen/Trommel screen. The screen shall be multi deck vibratory screen, diesel operated. It should be capable of separating the inorganic non-recyclables (refuse derived fuel or RDF), the degraded organic compost and grit/inert fraction from the old dumped garbage.

- a) *The work shall include complete disposal of the separated fraction which includes separated organic compost / separated coarse grit / stones / Inert fraction.*
- b) *The complete disposal of separated non-recyclable RDF fraction from the dump site and the same shall be sent to cement companies for co-processing in their kilns to ensure the same is incinerated at high temperature as per SWM 2016 Rules."*

7.4 In common parlance, the term 'Legacy Waste', refers to the wastes collected and kept for years on any barren land or on a dedicated landfill, and the term 'Bio mining' refers to an environment friendly technique to separate soil and recyclables like plastic, metal, paper, textiles, Construction & Demolition waste materials and other solid materials from legacy waste. From the scope of work involved in the instant case, we find that the applicant is involved in 'Remediation of Waste Dump Sites' including 'disposal of the Waste fractions from the processing operation', whereby the applicant is expected to process approximately 38,360 cubic meters of legacy waste.

7.5 Accordingly, it becomes clear that the applicant is a Solid Waste Management company which offers solutions involving segregation, treatment, recycling of Legacy Waste and thus clearing and reclaiming the landfills. In the process, the applicant is also expected to dispose of the waste fractions from the processing operation scientifically in compliance with the applicable legal provisions. In short, applicant is seen to have been involved in 'Waste treatment and disposal services', and 'Site Remediation Services'. Under these circumstances, the applicant has sought a ruling on the classification of services provided by them.

7.6 Notification No.11/2017 Central Tax (Rate), dated 28.06.2017 specifies the rates of GST for services, and it is seen that description of service in respect of SAC 9994 is "Sewage and waste collection, treatment and disposal and other environmental protection services" which is chargeable to GST at 18% (CGST-9% + SGST-9%, or IGST-18%). On examining the relevant extract of the 'Scheme of Classification of Services' under GST notified as Annexure to Notification No.11/2017 Central Tax (Rate), dated 28.06.2017, the following sub-classification under Heading 9994 is observed:-

Heading 9994		Sewage and waste collection, treatment and disposal and other environmental protection services
Group 99943		Waste treatment and disposal services
	999431	Waste preparation, consolidation and storage services
	999432	Hazardous waste treatment and disposal services
	999433	Non-Hazardous waste treatment and disposal services
Group 99944		Remediation Services
	999441	Site remediation and clean-up services
	999442	Containment, control and monitoring services and other site remediation services
	999443	Building remediation services
	999449	Other remediation services nowhere else classified

7.7 As could be seen from the above, 'Site remediation' in the instant case gets covered under Group 99944, and more specifically under SAC 999441, as the applicant is assigned with the task of 'Remediation of Waste Dump Sites at various location in the State of Goa (Phase II)'. However, the objective of the project is not just land reclamation or 'Remediation Services', but also bio mining of waste, which involves processing of waste and disposal of the same as well. Therefore, this part of the operation gets covered under Group 99943, and more specifically under SAC 999432, which relates to 'Hazardous waste treatment and disposal services', and under SAC 999433 relating to 'Non-hazardous waste treatment and disposal services'. Accordingly, we are of the opinion that the entire operation undertaken by the applicant in this case gets covered broadly under heading 9994, attracting 18% GST (9%-CGST + 9%-SGST, or 18%-IGST).

7.8 Moving on to the second query relating to the exemption provided under Sl. No.3 of the Notification No.12/2017 – CT dated 28.06.2017, as amended, it is seen that the entry at Sl.No.3 of the said Notification, reads as below :-

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
3	99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil

From the above, it is observed that in order to be eligible for exemption under the said category of service, the following conditions are required to be satisfied, viz.,

- The services must be pure services;
- The services should be provided to Central Government, State Government or Union Territory, a local authority or a governmental authority;

- The pure services must be by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

7.9 As revealed from the details/documents furnished by the applicant, and in view of the detailed discussions above, it is quite evident that the service 'Site remediation, bio-mining and disposal of waste', does not fall under the category of either 'Works Contract', or 'Composite supplies'. Further, as no supply of any goods is involved in the instant case, and as said operation gets carried out by deployment of manpower/labour, it is clear that the service rendered by the applicant qualifies as 'pure services'.

7.10 Apart from being 'Pure services', it is also to be seen whether the said services are provided to Central Government, State Government or Union Territory, a local authority or a governmental authority. In this regard, we find that the service recipient in the instant case, viz., M/s.Goa Waste Management Corporation was established under The Goa Waste Management Corporation Act, 2016 (Goa Act 19 of 2016) passed by the Legislative Assembly of Goa on 10.08.2016 and assented to by the Governor of Goa on 12.09.2016, vide Notification No.7/25/2016-LA dated 15.09.2016 by the Government of Goa. Further we find that Section 3 of the said Act, reads as below :-

"3. Establishment and incorporation.— (1) For the purpose of securing and assisting in the orderly establishment and development of facilities for scientific management of various types of wastes, there shall be established by the Government, by notification in the Official Gazette, a Corporation by the name, the Goa Waste Management Corporation."

We further find that the expression "Governmental Authority" has been defined under clause (zf) of the Service Exemption Notification No.12/2017-CT (Rate) dated 28.06.2017, as amended, as follows:-

"(zf) "Governmental Authority" means an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or*
- (ii) established by any Government,*

with 90 per cent or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution."

Accordingly, we find that M/s.Goa Waste Management Corporation qualifies as a "Governmental Authority" as per clause (zf) of the Notification No.12/2017-CT (Rate) dated 28.06.2017, as amended, as the same is set up by an Act of State Legislature, i.e., the Legislative Assembly of Goa.

7.11 The next criterion to be verified is whether the activity is a function entrusted to the Municipality. In this regard, it is observed that the 12th Schedule

to Article 243W of the Indian Constitution deals with the provisions that specify the powers, authority and responsibilities of Municipalities, which is as listed below :-

1. *Urban planning including town planning.*
2. *Regulation of land-use and construction of buildings.*
3. *Planning for economic and social development.*
4. *Roads and bridges.*
5. *Water supply for domestic, industrial and commercial purposes.*
6. **Public health, sanitation conservancy and solid waste management.**
7. *Fire services.*
8. *Urban forestry, protection of the environment and promotion of ecological aspects.*
9. *Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.*
10. *Slum improvement and upgradation.*
11. *Urban poverty alleviation.*
12. *Provision of urban amenities and facilities such as parks, gardens, playgrounds.*
13. *Promotion of cultural, educational and aesthetic aspects.*
14. *Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.*
15. *Cattle pounds; prevention of cruelty to animals.*
16. *Vital statistics including registration of births and deaths.*
17. *Public amenities including street lighting, parking lots, bus stops and public conveniences.*
18. *Regulation of slaughter houses and tanneries.*

The services in question are covered under Sl.No.6 of Article 243 W of the Constitution of India i.e., 'Public health, sanitation conservancy and solid waste management'. Further, it is seen that as per the Solid Waste Management Rules, 2016, the duties of local authorities are given under Rule 15. Sub-clause (zj) to Rule 15 reads as –

“investigate and analyze all open dumpsites and existing operational dumpsites for their potential bio-mining and bio-remediation and wheresoever feasible, take necessary actions, to bio-mine or bio-remediate the sites;”

7.12 We therefore find that the services rendered by the applicant in the instant case happens to be 'Pure Services' provided to Goa Waste Management Corporation which is a 'Governmental Authority', by way of any activity in relation to any function entrusted to a Municipality under article 243W of the Constitution. Accordingly, we conclude that the services provided by the applicant to the Goa Waste Management Corporation is exempted under Sl.No.3 of Notification 12/2017 dated 28.07.2017, as amended.

7.13 The third query raised by the applicant is "Whether the service recipient i.e., M/s. Goa Waste Management Corporation is a "Governmental Authority" as per the definition of Notification No.12/2017 – CT dated 28.06.2017?". We find that under this query, the applicant has sought a clarification on M/s. Goa Waste Management Corporation, who is the service recipient, and not the applicant in the instant case. In this regard, we are of the opinion that this query is not required to be answered, in view of the fact that it does not relate to the applicant, who is the service provider in this case. It may be noted that the definition of 'advance ruling' as laid down in Section 95(a) of the CGST Act, 2017, spells out in clear terms that it means a decision provided by the Authority in relation to supply undertaken by the applicant, and it runs as follows :-

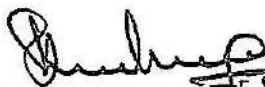
"(a) "advance ruling" means a decision provided by the Authority or the Appellate Authority to an applicant **on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 or of section 101C, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.**"

As it is clear that the instant query is not in respect of a supply undertaken by the applicant, no advance ruling is required to be pronounced in this case. Further, this query does not in any case get covered under any of the clauses from (a) to (g) of Section 97(2) of the CGST Act, 2017, for which an advance ruling can be sought.

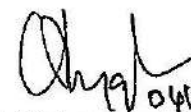
8. In view of the above, we rule as under:-

RULING

- (i) The service provided by the applicant, i.e., 'Remediation of Waste Dump Sites at various location in the State of Goa (Phase II)' gets covered under SAC 9994, attracting GST at 18% (9%-CGST + 9%-SGST, or 18%-IGST);
- (ii) The service provided by the applicant to M/s. Goa Waste Management Corporation is exempted in terms of Sl. No.3 of the Notification No.12/2017 – CT dated 28.06.2017, as amended;
- (iii) This question is not covered under Section 97(2) of the CGST/TNGST Act, 2017, in respect of which an applicant can seek advance ruling and hence this authority refrains from giving any ruling in this regard.


(B. Suseel Kumar)
Member (SGST)




(C. Thiagarajan)
Member (CGST)

To

M/s. Gorantla Geosynthetics Limited,
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/By Speed Post/

Copy submitted to :

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2. The Commissioner of Commercial Taxes,
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3. The Commissioner of GST and Central Excise,
Chennai-North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

Copy to :

1. The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
No.1, Greams Road, Chennai – 600 006.
2. Master File/ Spare – 2.