

**GOA AUTHORITY FOR ADVANCE RULING**

[Constituted under Section 96 of the Goa Goods and Services Tax Act, 2017  
(Goa Act 4 of 2017) read with Rule 103 of the Goa Goods and Services Tax  
Rules, 2017]

**BEFORE THE BENCH OF**

Shri. Vishant S. N. Gaunekar, Additional Commissioner of SGST, Goa.

Smt. Pallavi Gupta, Joint Commissioner of CGST, Goa.

Advance Ruling No. GOA/GAAR/ 01 of 2024-25/

14613

dt 30/11/2025

Name of the Applicant	<b>Indian Oil-Adani Gas Private Limited</b>
Address	<b>2<sup>nd</sup> Floor, Lounge 1, Crossroads Elite-Court, Eastern Express Bypass, Margao, South-Goa 403602</b>
GSTIN	<b>30AADCI3938D1Z1</b>
Date of Application	<b>18.04.2024</b>
Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	<b>Whether GST on permission charges, reinstatement charges, road cutting charges and ground rent charges levied by Goa PWD authorities is to be paid under reverse charge by IOAGPL in terms of Serial No. 5 of Notification No. 13/2017- Central Tax (Rate) dated 28-06-2017 ?</b>
Date of Hearing	<b>06/06/2024 &amp; 29/08/2024</b>
Persons Present for Hearing	<b>Shri Yash Agarwal, Ld. C.A of M/s. Ernst &amp; Young LLP, Shri Shrey Ahuja and Shri Abhishek Jyoti, Ld. C.A.'s from Applicant Taxpayer &amp; Shri Sachin Pathare, DGM of applicant Taxpayer.</b>

**PROCEEDINGS**

(Under Section 98 of the Goa Goods and Services Tax, Act 2017)

1. The present application has been filed under Section 97 of the Goa Goods and Services Tax Act, 2017 and the Central Goods and Services Tax, Act 2017 (hereinafter referred to as the 'SGST Act' and 'CGST Act') by the applicant registered taxable person **M/s. Indian Oil-Adani Gas Private Limited, 2<sup>nd</sup> Floor, Lounge 1, Crossroads Elite-Court, Eastern Express Bypass, Margao, South-Goa 403602** seeking an Advance Ruling in respect of the following questions:

- b • Applicability of a notification issued under the provisions of the Act.
- e • Determination of the liability to pay tax on any goods or services or both.

#### **BRIEF FACTS**

#### **2. Applicants Background:**

2.1 The applicant M/s. Indian Oil-Adani Gas Private Limited, 2<sup>nd</sup> Floor, Lounge 1, Crossroads Elite-Court, Eastern Express Bypass, Margao, South-Goa 403602 is a registered taxable person and holds GSTIN 30AADC13938D1Z1. The Applicant is engaged in the business of developing City Gas Distribution (CGD) infrastructure to supply Piped Natural Gas (PNG) and Compressed Natural Gas (CNG) to household, commercial and industrial sectors.

2.2 The applicant taxpayer is seeking through the advance ruling for the purpose of determination of the following questions:

#### **CLARIFICATION REQUIRED ON THE BELOW POINTS:**

2.3 Whether GST on permission charges, reinstatement charges, road cutting charges and ground rent charges levied by Goa PWD authorities is to be paid under reverse charge by IOAGPL in terms of Serial No. 5 of Notification No. 13/2017- Central Tax (Rate) dated 28-06-2017 ?

3. **INTERPRETATION OF LAW AND / OR FACTS BY APPLICANT**

Notification No. 13/2017 Central Tax (Rate) dated 28 June 2017

3.1 At the outset, we would like to state that the provisions of both the Central Goods and Service Tax Act, 2017 ('CGST Act') and the Goa Goods and Service Tax Act, 2017 ('GGST Act') are same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

3.2 Section 9 of the CGST Act, 2017 is the charging provision for the levy and collection of taxes. As per Section 9(1) of the CGST Act 2017, GST is levied on all intra-state supplies of goods or services except on the supply of alcoholic liquor for human consumption.

3.3 Further as per Section 9(3) of the CGST Act 2017, the government may by way of notification specifies the categories of supply of goods and services on which tax shall be paid on reverse charge basis by the recipient of such goods and services. The relevant extract of the Section is reproduced below for the consideration:

"Section 9. Levy and collection.-

(1)...

(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

3.4 In this regard, the government has issued the Notification No. 13/2017 Central Tax (Rate) dated 28 June 2017, to notify the categories of services on which tax will be payable under reverse charge mechanism under CGST Act.

3.5 In terms of the provisions of Section 9(3) of the CGST Act 2017 read with serial no. 5 of the Notification No.13/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017, services supplied by the Central Government, State Government, Union territory or local authority to a business entity are liable for GST payment under reverse charge.

3.6 The relevant extract of the Notification No.13/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017 is reproduced below

**TABLE**

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts and the Ministry of Railways (Indian Railways); (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.

3.7 In light of the above notification, the services supplied by the Central Government, State Government, Union territory or local authority to the business entity located in the taxable territory are liable for payment of GST under reverse charge mechanism.

3.8 Herein, it is pertinent to analyse whether the PWD authorities would qualify under the meaning of the term Central Government, State Government, Union territory or local authority.

3.9 As per section 2(53) of the CGST Act, 2017 "Government" has been defined to mean the Central Government. Further, Goa Goods and Services Tax Act, 2017 defines 'Government' to mean the Government of Goa.

3.10 Further, reference can be made to the FAQs on Government Services (FAQ) issued by the CBIC to understand the meaning of the term "Government". The relevant extract is reproduced below:

"What is the meaning of 'Government'?"

As per section 2(53) of the CGST Act, 2017, 'Government' means the Central Government. As per clause (23) of section 3 of the General Clauses Act, 1897 the 'Government' includes both the Central Government and any State Government. As per clause (8) of section 3 of the said Act, the 'Central Government', in relation to anything done or to be done after the commencement of the Constitution, means the President. As per Article 53 of the Constitution, the executive power of the Union shall be vested in the President and shall be exercised by him either directly or indirectly through officers sub-ordinate to him in accordance with the Constitution. Further, in terms of Article 77 of the Constitution, all executive actions of the Government of India shall be expressed to be taken in the name of the President. **Therefore, the Central Government means the President and the officers sub-ordinate to him while exercising the executive powers of the Union vested in the President and in the name of the President.**

Similarly, as per clause (60) of section 3 of the General Clauses Act, 1897, the 'State Government', as respects anything done after the commencement of the Constitution, shall be in a State the Governor, and in Union Territory the Central Government. As per Article 154 of the Constitution, the executive power of the State shall be vested in the Governor and shall be exercised by him either directly or indirectly through officers subordinate to him in accordance with the Constitution. Further, as per article 166 of the Constitution, all executive actions of the Government of State shall be expressed to be taken in the name of Governor. **Therefore, State**

**Government means the Governor or the officers sub-ordinate to him exercise the executive powers of the State vested in the Governor and in the name of the Governor,**

Summarizing the above,

- a. Central Government means the President and the officer's sub-ordinate to him while exercising the executive powers of the Union vested in the President and in the name of the President.
- b. State Government means the Governor or the officer's sub-ordinate to him who exercises the executive powers of the state vested in the Governor and in the name of the Governor.

**Does Public Works Department (PWD) qualifies as 'Government'?**

3.11 Public Works department is responsible for the construction and maintenance of public infrastructure such as roads, bridges, buildings, and water supply systems. The PWD department operates under different government bodies in India i.e. under Central and State government.

3.12 At Central level, Central Public Works Department (CPWD) is responsible for the construction and maintenance of a variety of buildings and infrastructure projects, including government buildings, hospitals, schools, roads, bridges, and airports pertaining to Central Government.

3.13 Further, at State level, different State Governments have established Public Works Department focusing on infrastructure projects within the State, which may include state highways, district roads, government offices, and other public buildings.

**Central Public Works Department (CPWD):**

3.14 The Central PWD operates under the Ministry of Housing and Urban Affairs in India and plays a crucial role in constructing and maintaining government buildings and infrastructure.

3.15 The Central Public Works Department was formally established in 1854 in the sixth year of Lord Dalhousie's tenure as Governor General. The Governor General resolution was to create a central agency, an office of Secretary to Government of India in the Works Department. Therefore, they proposed that the Public Works Department shall be vested in the Government of India. The office of the Secretary should be created, and an agency should be given for works department.

3.16 Further, the administrative structure of CPWD is structured as a Government department, with its operations headed by Director General, who is also the Principal Technical Advisor to the Government of India.

3.17 In light of the above stated facts, it is evident that the CPWD is created as a central agency, an office of secretary to Government of India in the works department. Further, the administration and functioning of CPWD is headed by Director General, who is also the Principal Technical Advisor to the Government of India.

3.18 Since, CPWD been the central authority in charge of public sector works, wherein the control and management vested with the government of union of India i.e. the President and shall be exercised by him either directly or indirectly through officers sub-ordinate to him in accordance with the Constitution, hence the same shall qualify under meaning of the term Central government.

**Goa Public Works Department (PWD):**

3.19 The State Public Works Department (PWD) in India falls under the Ministry of Road Transport & Highways, Government of India. Its responsibilities include formulating and administering policies related to road transport national highways, and transport research. The PWD collaborates with other central government ministries, union territory administrations, organizations, and individuals to enhance transport infrastructure and road safety

3.20 For the purpose of managing and controlling different activities in the State, the State government has set up different departments under them to manage, control and supervise various activities. Some of the departments which are

established under the State government are Department of Archaeology, Electricity Department, Forest Department, Department of Excise and Finance, Public Works Department, and many others.

3.21 State Public Works Department is one of the departments of State government which is entrusted with all the developmental activities like planning, design, construction, operation and maintenance of all types of construction works in the State of Goa.

3.22 State Public Works Department aims to promote the government's objectives of economic development good governance and raising living standard and prosperity. It is one of the key departments entrusted with works of planning, designing, construction & maintenance of three major government sectors:

- a. Water supply & Sanitation;
- b. National highways, Roads & Bridges
- c. Building

3.23 Following are the programmes which are under the State Public Works Department:

- (1) Building Works : Functional and Non-functional
- (2) **Roads and Bridges.**
  - (i) State Programmes.
  - (ii) Centrally Sponsored programmes.
  - (iii) National Highways.
  - (iv) Western Ghat Development programme.
- (3) Water Supply and Sanitation
  - (i) State Programmes.
  - (ii) Centrally Sponsored programmes.
- (4) Electrical and Mechanical

3.24 The functions of the Goa Public Works Department are also appearing over the official website of Government of Goa. The link is attached herewith for reference [Government Of Goa I Official Portal](#).

3.25 Further, the administrative setup of the departments under Government of Goa includes the Governor, Members of Legislative Assembly, Secretaries and

Head of Departments. The department of Public Works is headed by Principal Chief Engineer & Ex-Officio Additional Secretary and assisted by Chief Engineer-I (WSS), Chief Engineer II (Bldgs) and Chief Engineer (NH-R&B).

3.26 Therefore, in light of the above stated facts, the State government departments works under the control and direction of Governor and the officers subordinate to Governor of Goa. Similarly, PWD being the extension of State government as its departments are managed and controlled by the Governor and the officers subordinate to Governor of Goa.

3.27 In view of the above, we have mentioned below the rationale for qualification of Goa Public Works Dep as 'State Government':

- a. **Administrative structure:** The PWD in Goa is structured as a government department, with its operation overseen by Governor of Goa and its officers subordinate to it. It follows the administrative hierarchy and regulations set forth by the State Government of Goa.
- b. **Control and functioning:** The functioning of Goa PWD with respect to implementation of various policies, guidelines, and directives concerning infrastructure development, maintenance, and other related matters is with Governor and officers subordinate to it.
- c. **Funding and budget:** The department receives its funding from the state government's budget allocations. It does not have independent financial autonomy but relies on the state government's financial support for its operations and projects.

3.28 Further, the above view can also be bolstered by case of M/s. MSV International Inc. (Advance Ruling No. HAR/HAAR/R/2019-20/11 in application No. 11/2019-20, dated 18-07-2019) wherein it was held that PWD Haryana is a Department of the State Government, established by the State Government, with the state having full control over its functioning and is carrying out functions entrusted by the State Government. The relevant extract of the same is reproduced below for the reference.

41.2 "Government Entity", as per Section 2(zfa) of the Notification No. 12





of 2017- Central Tax (Rate) dated 28.06.2017, means an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90% or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a Local Authority." The Public Works Department, Haryana is a Department of the State Government, established by the State Government, with the state having full control over its functioning and is carrying out functions entrusted by the State Government. Thus, the Public Works Department, Haryana is a Government Entity as per the definition of Government Entity as contained under Section 2(zfa) of the Notification No. 12 Of 2017- Central Tax (Rate) dated 28.06.2017.

3.29 In view of the above and taking cognizance of the fact that CPWD qualifies as 'Central Government' where the administration and functioning is headed by Director General, who is also the Principal Technical Advisor to the Government of India, the Public Works Department established by Government of Goa for developmental activities like planning, design, construction, operation and maintenance of all types of construction works in the State of Goa would qualify in the definition of 'State Government' under GST.

Person liable to pay tax on services provided by State Government

3.30 In light of Entry number 5 of Notification No. 13/2017 Central Tax (Rate) dated 28 June 2017 (supra), the services supplied by the Central Government, State Government, Union territory or local authority to the business entity located in the taxable territory are liable for payment of GST under reverse charge mechanism.

3.31 In the instant case, as the PWD authorities are one of the departments of State Government and qualifies in the definition of 'State Government' under GST, the above entry would be applicable.

3.32 Therefore, GST on services provided by PWD authorities to IOAGPL, who is located in the taxable territory, will be liable to be paid by the recipient of services i.e. IOAGPL under reverse charge mechanism.

3.33 Further, even the Goa Public Works Department have issued only the demand notes to IOAGPL and have not issued tax invoices with prescribed particulars to IOAGPL. Since, the demand notes issued by PWD authorities are not valid tax documents, mentioning proper particulars including supplier GSTIN, HSN for goods / services, rate of tax, declaration whether tax is payable on reverse charge, etc., GST should not be collected by them.

3.34 In view of the above, the supplier of services i.e. Goa PWD is not required to collect GST from the recipient i.e. IOAGPL, as the obligation to pay tax in instant case is of recipient of service under reverse charge mechanism.

### **Prayer**

3.35 Thus, on the basis of above discussion, we are of the view that GST shall be payable by the applicant company under RCM in terms of serial no 5 of the Notification No. 13/2017 Central Tax (Rate) dated 28 June 2017.

3.36 The Applicant most humbly requests your honor to please grant a personal hearing in this respect before disposing of the instant application.

3.37 The Applicant craves leave to add, amend, modify, omit, substitute, replace and delete any of the aforesaid submissions on facts or law both at the time of or before the hearing in respect of the instant application.

### **PERSONAL HEARING**

4. Shri Yash Agarwal, Ld. Chartered Accountant of M/s. Ernst & Young LLP along with Shri Shrey Ahuja and Shri Abhishek Jyoti, Ld. Chartered Accountants from the Applicant Taxpayer & Shri Sachin Pathare, DGM of applicant taxpayer, duly authorized representatives of applicant appeared on behalf of the applicant for personal hearings held on 06/06/2024 and on 29/08/2024 before this Authority and reiterated the points deliberated in written submissions made along with advance ruling application.

5.

### **DISCUSSION AND FINDINGS**

5.1 We have carefully perused the Advance Ruling Application, all enclosures and all other submissions on record.

5.2 In the present case, from the submissions made by the authorized representatives of the applicant taxpayer and the copies of documents placed on record, it is clear that there are two different transactions/supplies involved as mentioned below.

- 1) The first transaction/supply is between the applicant Company and the Public Works Department (P.W.D.), Government of Goa. In this transaction, the applicant Company is a registered taxable person having GSTIN and is the recipient of the services and the P.W.D., Govt. of Goa is an un-registered person(URP) and is the supplier of services. The service that is provided/supplied by the P.W.D. is of forbearance / tolerating the damage caused to the public property by the applicant by cutting roads while laying the natural Gas Pipeline. The consideration for this service consists of some amount of ground rent to be paid to P.W.D. and also the re-reimbursement of the actual expenditure incurred by the P.W.D. in restoring or restatement of damaged roads.
- 2) The second transaction is a different transaction/supply between a private civil contractor who is a registered taxable person having GSTIN acting as the supplier and the P.W.D., Govt. of Goa, an un-registered person(URP) acting as the recipient. The service is that of civil construction / works contract / composite service of doing civil work required to restore/reinststate the damaged roads to its normal condition as existed before the commencing the road digging work.

5.3 In the present case, the appellant has sought Advance Ruling on the question "Whether GST on permission charges, reinstatement charges, road cutting charges and ground rent charges levied by PWD authorities it to be paid under RCM by IOAGPL in terms of serial no.5 of Notification No.13/2017 Central Tax (Rate) dated 28<sup>th</sup> June 2017 ? "

5.4 All submissions made by applicant taxpayer related to whether

P.W.D. is a Government, etc. are fully accepted and it is settled position that P.W.D., Govt. of Goa is a Government and therefore the GST liability involved in first transaction has to be paid by applicant Company on RCM basis.

5.5 In relation of first transaction, this question is answered in the affirmative. The supplier of services i.e. P.W.D., Govt. of Goa is very much a State Government and is an un-registered person(URP) whereas the applicant company which is recipient of the services is a registered taxable person and therefore is required to discharge the liability under Reverse Charge Mechanism(RCM) in terms of entry at serial no. 5 of Notification No. 13/2017 Central Tax (Rate) dated 28/06/2017.

5.6 During the course of oral arguments advanced by the Authorized representatives of the applicant they have stated that P.W.D. Govt. of Goa is preparing estimates of the reinstatement work wherein they are charging 18% GST and the sample copies of such demand notes are placed on record as Annexure 12 by the applicant from the page nos. 63 to 95 of the paper book.

5.7 The Authorized representative of the applicant taxpayer contented that P.W.D., Govt. of Goa is charging them GST @18% and the applicant company is also paying GST under RCM thus amounting to double taxation.

5.8 Normally, once the question posed by applicant taxpayer is answered in this ruling as in affirmative, there was no need to go into further details. But in view of arguments by applicant of double taxation it has come out that this advance ruling is likely to be used for stopping reimbursement of GST suffered by P.W.D. while getting road reinstatement work done. Hence, the need arises for providing clarity in this ruling.

5.9 On careful consideration of all the facts brought on record by the applicant, it is seen that there is no double taxation as argued by the applicant.

5.10 As discussed earlier, there are two distinctly separate transactions involved between separate sets of parties on the issue. In the first transaction, there is no doubt that the applicant Company which is the recipient of services has to discharge GST liability of RCM basis.

5.11 In the second transaction, the P.W.D., Govt. of Goa is not repairing / reinstating the damaged road itself by utilizing Departmental staff, but invites tenders by issuing tender notice and awards works contract to any private civil contractor. The concerned private civil contractor being a registered taxable person having GSTIN, charges GST on his outward supplies which is paid by the P.W.D. as the recipient of services. Thus, this GST suffered by P.W.D. at the hands of private civil contractor is an addition to cost because it's a Business to customer transaction where P.W.D. is a customer.

5.12 Ideally, the P.W.D., Govt. of Goa while raising demand notes to applicant Company, should have used the nomenclature "**re-imbursment of GST paid to private civil contractor**". However, the P.W.D., instead of preparing any separate document is providing to applicant, the copy of Measurement Sheets and Abstracts prepared by their Engineers as per CPWD Works Manual during the tendering process. In these work estimates, the nomenclature used is "**Add 18% GST**". In reality, this GST component is the one that is paid by PWD to the private civil contractor while receiving inward supply of reinstatement work. This is nothing but a part of the cost of reinstatement work for P.W.D.

5.13 It is very clearly stated in advance ruling application by applicant

itself that P.W.D. Govt. of Goa is not a registered taxable person and is not issuing any Tax Invoice to them but simply raises demand notes.

5.14 The P.W.D. which is a State Government Department is not having GSTIN (PAN based), because it is a State Government Department working for public welfare and not undertaking any commercial activities for price/consideration.

5.15 The P.W.D. Govt. of Goa has registration under Section 51 of GST Law as a Tax Deductor which is TAN based and is only for the purpose of deducting GST TDS while making payments to private contractors.

5.16 As per the terms and conditions of the road cutting permission given by the P.W.D. to the applicant company, the expenditure incurred by P.W.D. in restoring/reinstatement of the damaged roads is to be borne by the applicant Company apart from making payment of some agreed ground rent to P.W.D..

5.17 Therefore, it is clear that the amount of GST that is suffered by the PWD at the hands of private civil contractor is nothing but an integral part of the cost of restoration/reinstatement of damaged road/public property. Therefore, the same is to be borne by the applicant company as per the terms of road cutting permission. Merely because the P.W.D. is not using the proper nomenclature "**Re-imburement of GST paid to private civil contractors**" but uses the incorrect phrase "**Add 18% GST**" in their demand note raised to applicant Company, it does not amount to charging of GST by the P.W.D. In the first place, P.W.D. is not a registered taxable person but a URP and therefore the question of charging of any GST by P.W.D. does not arise.

5.18 The above discussion and clarity is necessary in this Advance Ruling decision to ensure that the present ruling should not be

misunderstood and used for stopping of re-imbursement of GST component suffered by P.W.D as a part of cost of restoring/reinstatement of damaged roads.

5.19 In view of the foregoing discussion, we rule as follows:


**RULING**

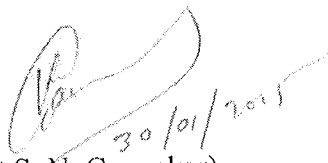
**ADVANCE RULING UNDER SECTION 98 OF THE CGST/ GGST ACT,  
2017.**

The ruling so sought by the applicant is accordingly answered as under: -

GST on permission charges, reinstatement charges, road cutting charges and ground rent charges levied by Goa PWD authorities is to be paid under reverse charge by the applicant i.e. IOAGPL in terms of Serial No. 5 of Notification No. 13/2017- Central Tax (Rate) dated 28-06-2017.

Clarification on GST suffered by P.W.D. in separate transaction of executing reinstatement work through private civil contractor is as discussed above.

  
(Pallavi Gupta)  
Member

  
(Vishant S. N. Gaunekar)  
Member

Dated: - 20 /01/2025  
Place: - Panaji – Goa

**To,**  
M/s. Indian Oil-Adani Gas Private Limited,  
2<sup>nd</sup> Floor, Lounge 1, Crossroads Elite-Court,  
Eastern Express Bypass, Margao, South-Goa 403602

**GSTIN: 30AADCI3938D1Z1**

**Copy to:**

1. The State Tax Officer, Margao Ward, Margao-Goa.
2. The Dy. Commissioner of State Tax, Margao Ward, Margao-Goa.
3. The Commissioner of State GST, Altinho, Panaji – Goa.
4. The Commissioner of Central GST, Patto Plaza, Panaji – Goa.
5. The Principal Chief Engineer, P.W.D., Altinho, Panaji, Goa;
6. Office file.
7. Guard file.



# Goa Authority for Advance Ruling

Members: Mrs. Pallavi Gupta, Joint Commissioner [Member Centre]  
Mr. Vishant S. N. Gaunekar, Additional Commissioner [Member State]

Order Number: ZD300125002372B/4624

Date of order: 30/01/2025

Advance Ruling ARN: AD300424000641X

Date of ARN: 18/04/2024

Name of Applicant: INDIANOIL-ADANI GAS PRIVATE LIMITED

Address of Applicant: -NA-

GSTIN / UIN / Temporary Id of Taxpayer: 30AADCI3938D1Z1

Name and Designation of Jurisdictional Officer: Mrs VANDANA SURAJ GHASAS, Asistant State Tax Officer

Name and Designation of Concerned Officer: Mr SABA KRISHNA PARAB, State Tax Officer

The matter(s) on which advance ruling is sought for, is/are:

1. Applicability of a notification issued under the provisions of the Act
2. Determination of the liability to pay tax on any goods or services or both

## ORDER

The Applicant has filed an Application for seeking Advance Ruling before the Authority for Advance Ruling under section 97 of the **Central Tax, State Tax /UTGST Act, 2017** and the rules made thereunder.

**For Rejection of AR application** - In view of the observations, as mentioned in the attached Annexure, we find/do not find substance in this application and accordingly the application filed for seeking Advance Ruling is admitted/rejected under section 98 of CGST, SGST/ UTGST Act, 2017.

**For Passing AR Order** - In view of the discussion and findings, the order is passed for the matter(s) listed above.

Please refer the Annexure, attached with this Order, to view the details of Order passed.

This is a system generated Order and does not require any signature.

Mr. Vishant S. N. Gaunekar, Additional  
Commissioner  
Member State

Mrs. Pallavi Gupta, Joint  
Commissioner  
Member Centre

Note(In case of Passing Order):

1. An appeal against this advance ruling lies before the Goa Appellate Authority for Advance Ruling.

2. The Applicant or the department, as the case may be, being aggrieved of this decision may file appeal within 30 days of communication of this order.

Copy to

- 1 Concerned Officer
  - 2 Jurisdictional Officer
  - 3 Applicant
- (As applicable)