



RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX, KAR
BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN
HIGH COURT JAIPUR – 302005 (RAJASTHAN)



ADVANCE RULING NO. RAJ/AAR/2025-26/18

Utkarsha Joint Commissioner	:	Member (Central Tax)
Dr. Akhedan Charan Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s SAFETY CONTROLS & DEVICES LIMITED, C- 43/28/1 NEWAL KISHORE ROAD HAZRATGANJ LUCKNOW-226001, Uttar Pradesh.,
GSTIN of the applicant	:	Un-registered
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(f) whether applicant is required to be registered
Date of Personal Hearing	:	15.10.2025 & 30.04.2025
Present for the applicant	:	Mr. Manish Manocha (C.A.)
Date of Ruling	:	17.12 .2025

Note 1: Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling, constituted under Section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

Note 2: At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST Act are the 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 provision under the SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s SAFETY CONTROLS & DEVICES LIMITED, C-43/28/1 NEWAL KISHORE ROAD HAZRATGANJ LUCKNOW-226001, Uttar Pradesh., (hereinafter "the applicant") is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2) given as under:

(f) whether applicant is required to be registered

A. SUBMISSION OF THE APPLICANT(in brief):-

Brief facts of the case:

M/s Safety Controls & Devices Ltd herein referred as SCDL is engaged in providing work contract services by way of construction of substations and power plant on turnkey basis for various Government Utilities and Central Public Sector Undertaking's.

Our registered office is at C-43/28/1, Newal Kishore Road, Lucknow-226001, Uttar Pradesh and a branch office at Patna, Bihar.

The work of construction of substations is a composite contract for supply of goods and services and can be categorized into the below:

1. Civil Works- construction of foundations, office buildings, roads, etc
2. Supply of Equipment as specified in Bill of Quantity (BOQ)
3. Erection & Commissioning of the equipment's supplied
4. Charging and handing over of the substation.

Nature of Activity in respect of which Advance Ruling is sought:

Recently SCDL has bagged a contract from M/s National Thermal Power Corporation Ltd herein referred as NTPC for construction of substation at 'Substation Package for 945MVA Capacity For Power Evacuation From Solar PVR Projects at Bikaner, Rajasthan'.

The land will be provided by NTPC and SCDL would be required to construct the substation and once the construction is completed, the substation becomes the property of NTPC and SCDL has no right on it.

- Made from Uttar Pradesh and shipped to site at Rajasthan
- Made from Rajasthan and shipped to site at Rajasthan

Facts of the Case:

1. SCDL is registered at Lucknow, UP with GSTIN 09AAVCS8298Q1ZO.
2. SCDL is awarded a contract by NTPC for construction of substation on turnkey basis which involves the below:
 - Civil Works- construction of foundations, office buildings, roads, etc
 - Supply of Equipment as specified in Bill of Quantity (BOQ)
 - Erection & Commissioning of the equipment's supplied
 - Charging and handing over of the substation
3. The entire Civil work & erection work will be carried upon by the sub-contractor.
4. The supply of all the equipment's will be handled from our registered office at Lucknow, UP. SCDL is not a manufacturer, it purchases equipment's from the OEM's and other vendors and supplies them to Government Utilities/PSU's. All the purchases are on FOR basis wherein the material is directly supplied by the vendor at the site.

B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)

Interpretation of Law:

Section 22 of CGST Act 2017 states that "Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees"

Accordingly, the section provides requirement for registration according to which every supplier shall be liable to be registered under this Act in the state or union territory, other than special category of states, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees.

Section 2(71) of CGST Act 2017 defines "location of the supplier of services" as-

(a) where a supply is made from a Place of business for which the registration has been obtained, the location of such Place of business;

(b) where a supply is made from a place other than the Place of business for which registration has been obtained (a Fixed establishment elsewhere), the location of such Fixed establishment;

(c) where a supply is made from more than one establishment, whether the Place of business or Fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and

(d) in absence of such places, the location of the Usual place of residence of the supplier;

In the instant case location of supplier (applicant) is Uttar Pradesh, as the supply is made from Uttar Pradesh. Further Section 2(71) also defines 'location of supplier of services' and in the instant case the location of the applicant (works contractor) will be the state where his principal place of business is registered (unless he has established office / establishment in the place where the services are supplied)

The place of supply, in case of works contract services, shall be the location at which the immovable property (construction site) is located, as per Section of IGST Act 2017.

Therefore, we understand that we are not required to have any separate GST registration in the State of Rajasthan.

Section 10(1) of the IGST Act 2017 determines Place of supply of goods other than supply of goods imported into, or exported from India as:

(1) The Place of supply of goods, other than supply of goods imported into, or exported from India, shall be as under,—

(a) where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the Place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient;

(b) where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise, it shall be deemed that the said third person has received the goods and the Place of supply of such goods shall be the Principal place of business of such person;

(c) where the supply does not involve movement of goods, whether by the supplier or the recipient, the Place of supply shall be the location of such goods at the time of the delivery to the recipient

[(ca) where the supply of goods is made to a person other than a registered person, the Place of supply shall, notwithstanding anything contrary contained in clause (a) or clause (c), be the location as per the address of the said person recorded in the invoice issued in respect of the said supply and the location of the supplier where the address of the said person is not recorded in the invoice.

Explanation. For the purposes of this clause, recording of the name of the State of the said person in the invoice shall be deemed to be the recording of the address of the said person;]

(d) where the goods are assembled or installed at site, the Place of supply shall be the place of such installation or assembly;

(e) where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a Motor vehicle, the Place of supply shall be the location at which such goods are taken on board.

We understand that clause (b) is applicable to the instant case and hence CGST & SGST should be charged in case when registration is not required and goods are purchased from UP and shipped directly from dealer of UP to site at Rajasthan. Further if the goods are purchased from a dealer of Rajasthan and shipped to the site of Rajasthan, then IGST should be charged in terms of Section 10(1)(b) of the IGST Act 2017.

C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Question1:Whether SCDL can make inter-state supplies from its registered office at Lucknow, UP to NTPC Bikaner, Rajasthan or it is required to take registration in the State of Rajasthan.

Question2: Tax Treatment of inwards supplies

- Made from Uttar Pradesh and shipped to site at Rajasthan
- Made from Rajasthan and shipped to site at Rajasthan

D. COMMENTS OF THE JURISDICTIONAL OFFICER: -

As the applicant is un-registered in the state of Rajasthan, no comment sought.

E. PERSONAL HEARING:

In the matter after heard personally on 30.04.2025. An order was passed on dated 13.06.2025 via ADVANCE RULING NO. RAJ/AAR/2025-26/08. The finding of order is summarized as below:-

- 1) We have carefully examined the statement of facts, contents of the application filed by the applicant, submissions made at the time of hearing. We have also considered the issue involved, on which advance ruling is sought by the applicant and other relevant facts.
- 2) The issue raised by M/S Safety Controls & Devices Limited, C-43/28/1 Newal Kishore Road Hazratganj Lucknow, Uttar Pradesh, (hereinafter "the applicant") who has deposited prescribed Fee under GST Act.
- 3) We found that the M/s Safety Controls & Devices Ltd (also herein referred as "SCDL") is engaged in providing work contract services by way of construction of substations and power plant on turnkey basis for various Government Utilities and Central Public Sector Undertaking's and their registered office is at C-43/28/1, Newal Kishore Road, Lucknow, Uttar Pradesh, with a branch office at Patna, Bihar.
- 4) The applicant submitted that recently they bagged a contract from M/s National Thermal Power Corporation Ltd (herein referred as "NTPC") for construction of substation at 'Substation Package for 945MVA Capacity for Power Evacuation from Solar PVR Projects at Bikaner, Rajasthan', for which land will be provided by NTPC. SCDL would be required to construct the substation and once the construction is completed, the substation will become the property of NTPC and SCDL has no right on it.
- 5) Before examine whether the application made by applicant falls under the preview of Advance Ruling. We shall now examine the provisions of laws as laid down under the GST Act for the purposes of Advance Rulings. Chapter XVII of CGST Act comprising of section 95 as relevant provisions for Advance Ruling purposes.
- 6) As per Section 95 of CGST Act, 2017,

"Authority" means the Authority for Advance Ruling, constituted under Section 96.

This authority shall decide on matter or on question specified in sub-section (2) of Section 97, which mainly questions on

- a) classification,
- b) applicability of notification,
- c) determination of time and value of supply of goods or services
- d) admissibility of input tax credit of tax paid or deemed to have paid
- e) determination of liability to pay tax on any goods or services or both
- f) whether applicant is required to be registered,
- g) whether any particular thing done by the applicant with respect to any goods or services or both amount to or results in supply of goods or services or both

- 6.1 The first question for which the applicant has sought ruling of this authority is whether they can make interstate supply from their registered office at Lucknow, UP to NTPC Bikaner, Rajasthan or Whether they required to take registration in the state of Rajasthan.

Thus, Section 97 sub section (2) allows this authority only to decide on matters on the question in relation whether applicant is required to be registered. In the subject case, this application can be entertained only if the applicant raised query whether they are required to be registered or not. Here we found that the applicant is already taken the registration and raised question whether SCDL can make inter-state supplies from its registered office at Lucknow, UP to NTPC Bikaner, Rajasthan or it is required to take registration in the State of Rajasthan.

- 6.2 The second question asked by the applicant is with respect to the tax treatment of inward supplies Made from Uttar Pradesh and shipped to site at Rajasthan Made from Rajasthan and ship to site at Rajasthan

Upon in toto reading of both the questions, it appears that the ruling being sought is, whether the supply is interstate and tax treatment of supplies made from place in Uttar Pradesh to place in Rajasthan, and supply made within place in Rajasthan .In order to determine the nature of both these supplies, this authority will have to examine and answer the question of

- 1) place of supply, and
- 2) who are the supplier, and
- 3) who is the actual recipient of the goods and services.

- 7) Upon reading the provisions stated in para 6, it is seen that this authority is constituted to decide on matters or questions specified in subsection two of section 97 of CGST Act 2017. Whereas, upon careful observation, it appears that the questions asked is beyond the scope of ruling for Authority of Advance Ruling, and against the spirit of advance ruling. These questions can therefore be only decided by the competent authority.
- 8) From the above discussion, it is very much clear that scope of ruling for Authority of Advance Ruling (AAR) is limited to whether the applicant is required to be registered. In the instant case, as already narrated, the applicant has already taken registration. Therefore, we found that subject application for advance ruling made by the applicant is not maintainable and here by rejected under the provisions of GST Act 2017.

In light of the discussions and findings above, following order is passed.

RULING- The subject application for advance ruling made by the applicant is not

maintainable and hereby rejected under the provision of GST Act, 2017

By aggrieved from the above order the applicant file an appeal before APPELLATE AUTHORITY FOR ADVANCE RULING, RAJASTHAN (A.A.A.R.) . The AAAR vide ORDER NO. RAJ/AAAR/06/2025-26 DATED 27.08.2025 remanded back the case with following direction.

We have examined the facts of the case and the application, the order of the advance ruling authority and the appeal. The appeal has been filed within time and we proceed to examine the matter.

1. We find that Section 22 of CGST Act, 2017 governs the provisions for registration. Sub-section (1) of the Section 22 provides that every supplier shall be liable to be registered in the state or union territory, from where he makes a taxable supply, provided, the turnover exceeds the threshold of 20 lakh rupees, as provided in the Act.
2. We find that the scheme of GST clearly provides that a taxpayer has to take registration in every state or union territory, from where he undertakes supply of goods or services. Hence, on this count, the order of the AAR appears to be erroneous.
3. We find that in Para 6.1 of their order, the AAR has held that the applicant has already taken registration and that the applicant has raised a question whether he can make interstate supplies from its registered office, or whether he is required to take registration in the state of Rajasthan.
4. In Para 8, the AAR has held that since the applicant has already taken registration, the application for advance ruling is not maintainable and is rejected.
5. The fact that the applicant was registered in another state was not relevant to decide whether the activities undertaken by it in the State of Rajasthan require a GSTN registration in Rajasthan or not. It is apparent from the appeal and the facts presented by the appellant that his query is specific, as to whether they are required to take a registration in the State of Rajasthan or not.
6. We find that clause (f) of sub-section (2) of Section 97 of CGST Act, 2017 lays down that the question on which advance ruling is sought may be in respect of whether an applicant is required to be registered. Hence, the appellant had correctly filed an application, as to whether he is required to be registered in the state of Rajasthan or not and that the interpretation of this clause by the AAR is erroneous.
7. The appellant has also produced a past ruling of the Authority for Advance Ruling Rajasthan in the case of Jaimin Engineering Private Limited. We find that in this case, the applicant was registered in the state of Gujarat and had approached the Advance Ruling Authority for an advance ruling on whether he was required to be registered in the State of Rajasthan in the context of the nature of his business and his supply. We find that the AAR had examined the matter and had given an opinion on whether or not the taxpayer is required to get registered in the State of Rajasthan.
8. Hence, we are of the view that the applicant had correctly raised a question as to whether he is required to be registered in the State of Rajasthan or not and the same should have been examined by the AAR.

9. We are of the opinion that it would not be appropriate to go into the merits of the case and hence, we remand the matter to AAR to examine the merits of the issue for an opinion in this matter. No views are expressed on the merits of the case.

10. Accordingly, we pass the following order-

ORDER

Without going into the merits of the case, the Advance Ruling No. RAJ/AAR/2025-26/08 dated 13th June, 2025, passed by the Authority for Advance Ruling, Rajasthan in the case of the appellants set aside. The matter is remanded for consideration and passing of appropriate orders, after following the principles of natural justice.

In direction of AAAR order a personal hearing was granted to the applicant on 15.10.2025. Mr. Manish Manocha (C.A.) Authorized Representative appeared for personal hearing. They reiterated the submission already made by them.

F. DISCUSSIONS AND FINDINGS

1. The present application has been remanded back by the Hon'ble Appellate Authority for Advance Ruling, Rajasthan, vide Order No. RAJ/AAAR/06/2025-26 dated 27.08.2025, wherein the earlier order of this Authority dated 13.06.2025 was set aside and the case was directed to be decided afresh on merits. Hence, this Authority proceeds to decide the matter de novo in compliance with the AAAR's direction.
2. We have carefully examined the statement of facts, the application filed by the applicant, the submissions made during the hearing, and the comments from the jurisdictional Tax Authority. The issue for consideration is whether M/s Safety Controls & Devices Limited (SCDL), registered in Uttar Pradesh, is required to obtain separate registration in the State of Rajasthan for executing a turnkey works contract for NTPC Limited at Bikaner, Rajasthan.
3. We find that the issue raised by M/s Safety Controls & Devices Limited (SCDL), registered in Uttar Pradesh is fit to pronounce advance ruling as it falls under the ambit of the section 97(2)(f) given as under:-

(f) whether applicant is required to be registered
4. The applicant has stated that it is engaged in providing works contract services by way of construction of substations and power plants on turnkey basis for Government utilities and public sector undertakings. It holds a valid GST registration in Uttar Pradesh and does not have any fixed establishment in Rajasthan. All goods are supplied either from vendors located in Uttar Pradesh or directly to the project site at Rajasthan on an "FOR site" basis. The entire construction work is performed at the NTPC site, and upon completion, the ownership of the substation is transferred to NTPC.
5. Furthermore, Section 22(1) of the CGST Act, 2017 provides that every supplier shall be liable to be registered in the State from where he makes taxable supply of goods or services or both, provided his aggregate turnover exceeds the threshold limit. Further, Section 2(71) defines "location of the supplier of services" as the place of business for which registration has been obtained or, in case of fixed establishment elsewhere, the location of such establishment.

6. In the instant case, the applicant has neither established any office nor any fixed establishment in the State of Rajasthan. All contractual, billing, and management activities are conducted from the registered office at Lucknow, Uttar Pradesh. Hence, the "location of supplier" shall be Uttar Pradesh, and the applicant is not required to obtain registration in Rajasthan merely because the place of supply (i.e., the construction site) is located there.
7. With regard to Question 2 relating to the tax treatment of inward supplies, Since the location of supplier is in Uttar Pradesh and the place of supply is in Rajasthan and it is observed that the applicant has not furnished copies of invoices or related documentary evidence for examination. Therefore, the question cannot be conclusively answered. However, as a matter of principle, if the inward supply involves movement of goods from Uttar Pradesh to Rajasthan, it will be treated as an interstate supply liable to IGST. Conversely, if both supplier and recipient are located within Rajasthan and delivery is made within the State, CGST and SGST shall apply.

G. In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following ruling:

RULING

Question1: Whether SCDL can make inter-state supplies from its registered office at Lucknow, UP to NTPC Bikaner, Rajasthan or it is required to take registration in the State of Rajasthan.

Ans 1- As discussed in para 6 above.

Question2: Tax Treatment of inwards supplies

- Made from Uttar Pradesh and shipped to site at Rajasthan
- Made from Rajasthan and shipped to site at Rajasthan

Ans 2-As discussed in para 7 above.

*31 Aug
17/12/2025*
(Utkarsha)
MEMBER
CENTRAL TAX



Dr. Akhedan Charan
(Dr. Akhedan Charan)
MEMBER
STATE TAX

F. No. AAR/SF/2025-26/ 190-195

Date: 17.12.2025

SPEED POST

M/s SAFETY CONTROLS & DEVICES LIMITED,
C-43/28/1 NEWAL KISHORE ROAD HAZRATGANJ
LUCKNOW-226001, Uttar Pradesh.,

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Pr. Commissioner, CGST and Central Excise Commissionerate, NCRB, Statue Circle, Jaipur, Rajasthan-302005.
4. The Additional Commissioner, SGST Zone-BIKANER, Divisional Kar Bhawan, Bikaner.
5. The Assistant Commissioner, CGST Bikaner, Rajasthan.