

**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



**ADVANCE RULING NO. GUJ/GAAR/R/2025/52
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/10)**

Date: 24/11/2025

Name and address of the applicant	:	Vishalsinh Mahendrasinh Atodariya, [Trade Name- Envicure Environmental System], 211, Brahman Faliyu, Post Tarsadi, Taluka Mangrol, Surat, Gujarat-394120
GSTIN of the applicant	:	24AJYPA8981B2ZX
Jurisdiction Office	:	Center Commissionerate- Surat Division – III, Range -IV
Date of application	:	12.03.2025
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(e)
Date of Personal Hearing	:	24.09.2025
Present for the applicant	:	Shri Sushil Kumar Kabra, CA. Shri Rakeshkumar M. Shah (Advocate)

Brief facts:

M/s Vishalsinh Mahendrasinh Atodariya, 211, Brahman Faliyu, Post Tarsadi, Taluka Mangrol, Surat, Gujarat-394120 [for short – ‘applicant’] is registered under GST and their GSTIN is 24AJYPA8981B2ZX.

2. The applicant has stated that they are a registered tax payer providing ‘Door to Door Garbage collection’ in various localities. They had won a bid for supply of ‘Fresh Waste Processing Machinery’ to the Anand Nagarpalika. After the allotment of tender, the machinery was installed by the applicant as per the instruction and terms of the tender. After completion of installation of machinery, invoices charging GST on the supplied machinery was presented to the Anand Nagarpalika. As the applicant was of the opinion that GST needs to be charged on the supply of machinery to the Nagarpalika, they accordingly charged GST while raising invoices. However, the Nagarpalika requested the applicant by way of a letter, to approach the Authority for Advance Ruling for the applicability of GST on the supply made to the local authority.



3. As per the applicant, majority of the machinery supplied and installed at the premises designated by the Nagarpalika fall under HSN 8479. Further, Sr. No. 3 and 3A of Notification No. 12/2017-CT(R) dtd. 28.06.2017 exempts pure services or composite supply of goods and services in which the value of goods does not constitute more than 25%, provided to the Central government, State Government or UT or any local authority, by way of an activity in relation to any function entrusted to a Municipality under Article 243W of the Constitution. However, in their case, it is a supply of goods in the form of machinery for Fresh Waste processing. Therefore, as per their view, GST would be leviable on the machinery supplied by them to the Municipality.

4. The applicant has sought a ruling on the following questions: -

(i) *Whether supply of goods to Anand Municipality Corporation (Local Authority of Anand City) attracts GST or it is exempt?*

(ii) *If GST is applicable on the supply of goods to Anand Municipality Corporation, then what will be the rate of GST applicable on the following items?*

Sr. No.	Particulars	HSN Code
1	WASTE HOPPER MACHINE 30 TPH	84798200
2	WASTE FEEDING CONVEYOR SYSTEMS 30 TPH	84282019
3	FULLY AUTOMATED WASTE SEGREGATION SCREEN 200 TPD 100 MM	84798999
4	MANUAL SORTING PLATFORM FOR WASTE SORTING	84798999
5	WASTE DISPOSAL CONVEYOR SYSTEM 30 TPH + 100 MM	84798999
6	WASTE SHREDDAR MACHINE 100 TPD	84742090
7	WASTE BALING MACHINE 50 TPD	84629190
8	WASTE FEEDING CONVEYOR SYSTEM 30TPH	84282019
9	FULLY AUTOMATED WASTE SEGREGATION SCREEN 200 TPD 35 MM/16MM	8479899
10	SUSPENDED MAGNETIC SEPERATOR	84798999
11	WASTE DISPOSAL CONVEYOR SYSTEMS 30 TPH 35MM/16MM	84282019
12	MATERIAL RECOVERY FACILITY MRF	84798999
13	EDDY SEPERATOR MACHINE	84798999
14	AIR DENSITY SEPERATOR	84798999
15	ORGANIC WASTE COMPOSTER (35TPD)	8479



5. Personal hearing was granted on 24.09.2025 wherein Shri Sushil Kumar Kabra, CA appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. During the course of hearing, the applicant was specifically asked to submit the HSNs of the machinery procured by them and supplied to the Nagarpalika. Vide letter dtd. 26.09.2025, the applicant submitted the HSNs of the machine supplied by them to the Nagarpalika vide Invoice No. ANND/SAN/MSW/01 dtd. 08.01.2024, ANND/SAN/MSW/02 dtd. 08.02.2024 and ANND/SAN/MSW/03 dtd. 19.02.2024, as under:-

Sr. No.	Particulars	HSN Code
1	WASTE HOPPER MACHINE 30 TPH	84798200
2	WASTE FEEDING CONVEYOR SYSTEMS 30 TPH	84282019
3	FULLY AUTOMATED WASTE SEGREGATION SCREEN 200 TPD 100 MM	84798999
4	MANUAL SORTING PLATFORM FOR WASTE SORTING	84798999
5	WASTE DISPOSAL CONVEYOR SYSTEM 30 TPH + 100 MM	84282019
6	WASTE SHREDDER MACHINE 100 TPD	84742090
7	WASTE BALING MACHINE 50 TPD	84626100
8	WASTE FEEDING CONVEYOR SYSTEM 30TPH	84282019
9	FULLY AUTOMATED WASTE SEGREGATION SCREEN 200 TPD 35 MM/16MM	8479899
10	SUSPENDED MAGNETIC SEPERATOR	84798999
11	WASTE DISPOSAL CONVEYOR SYSTEMS 30 TPH 35MM/16MM	84282019
12	MATERIAL RECOVERY FACILITY MRF	84798999
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They have also submitted a copy of the 'Third Party Inspection Report' issued by TUV Rheinland India Pvt Ltd. confirming the installation of machinery, as mentioned in the Tender document as well as the Tender document issued by the Anand Nagarpalika, for selection of Agency for Providing machineries required for processing of Daily Municipal Solid Waste (MSW) for Anand City.

Discussion and findings

7. At the outset, we would like to state that the provisions of both the CGST Act and the GGST 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 provisions under the GGST Act.

8. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

9. We find that the applicant has been awarded a contract for installation of Fresh Waste processing Plant by the Anand Nagarpalika vide letter F.No:- AM/SAN/168/1 dtd. 29.09.2022 against the Tender Id No. 529402 dtd. 02.06.2022. The applicant has also submitted the copies of Tax Invoice No. ANND/SAN/MSW/01 dtd. 08.01.2024, ANND/SAN/MSW/02 dtd. 08.02.2024 and ANND/SAN/MSW/03 dtd. 19.02.2024, under which the machineries mentioned in their Question have been supplied.

10. As per the applicant, the ruling has been sought on the request of Anand Nagarpalika, as the Nagar Palika was of the opinion that the supply made to them would be exempt in terms of Sr. No. 3 and 3A of Notification No. 12/2017-CT(R) dtd. 28.06.2017, as amended. The relevant entries of Notification No. 12/2017-CT(R) are reproduced below: -

Sl. No.	Chapter, Section, Heading, Group or Service	Description of Services	Rate (per cent.)	Condition
3	Chapter 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 79[****] by way of any activity in relation to any function entrusted to a	Nil	Nil



		Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.		
3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority 80[****] 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

11. We find that as per Sl. No.3 of the Notification, if the services provided are '*Pure Services*' i.e. where there is only a supply of service with no corresponding supply of goods, and if it is provided to the Central Government, State Government or Union territory or local 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, then the same is exempted. While Sl. No. 3A of the Notification gives exemption if there is Composite supply of goods and services, in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply and is provided to the Central Government, State Government or Union territory or local 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.



12. We find that as per the letter F.No:- AM/SAN/168/1 dtd. 29.09.2022 issued by the Nagarpalika, the contract is for the supply of machinery for “Fresh Waste Processing” and the three Tax invoices namely ANND/SAN/MSW/01 dtd. 08.01.2024, ANND/SAN/MSW/02 dtd. 08.02.2024 and ANND/SAN/MSW/03 dtd. 19.02.2024 are also to this effect. Exemption from payment of GST under Sl. No. 3 of Notification No. 12/2017-CT(R) dtd. 28.06.2017 is only available for pure services and under Sl. No. 3A for composite supply of goods and services, in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply. Since, in the instant case, there is only a supply of goods, both the entries i.e. Sl. No. 3 or 3A will not be applicable and consequently, no exemption is available for the supply of goods by the appellant to the Nagarpalika.

13. Having held so, we now move on to the next question of the applicant i.e. the GST rate applicable on the goods i.e. machinery, supplied by the applicant to the Nagarpalika vide Invoice No. ANND/SAN/MSW/01 dtd. 08.01.2024, ANND/SAN/MSW/02 dtd. 08.02.2024 and ANND/SAN/MSW/03 dtd. 19.02.2024. We find that Chapter 84 of the Tariff covers Machinery and mechanical appliances. Therefore, the machinery covered by the three invoices, supra, fall under Chapter 84 more particularly under HSN 8479, 8428, 8462 and 8474. The GST rate for all these HSNs is 18%.

14. In view of the foregoing, we rule as under: -

RULING

Q.1 Whether supply of goods to Anand Municipality Corporation (Local Authority of Anand City) attracts GST or it is exempt?

A 1: - Supply of goods to Anand Municipality Corporation (Local Authority of Anand City) attracts GST.



Q.2 If GST is applicable on the supply of goods to Anand Municipality Corporation, then what will be the rate of GST applicable on the following items?

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A 2: - Applicable rate of GST is 18%


(Sushma Vora)
Member (SGST)

Place: Ahmedabad
Date: 24.11.2025




(Vishal Malani)
Member (CGST)