

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/24/2021
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2021/AR/08)

Date: 09.07.2021

Name and address of the applicant	:	M/s. Tirupati Construction 240, Laxmi Enclave, 2 nd Floor, Gajera School Road, Katagram, Surat-395004.
GSTIN/ User Id of the applicant	:	24AAHFM7064K1Z0
Date of application	:	12.03.2021
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a) <i>Classification of any goods or services or both.</i>
Date of Personal Hearing	:	15.06.2021(Through online hearing)
Present for the applicant	:	Shri Purvin shah, CA

BRIEF FACTS

M/s. Tirupati Construction, hereinafter referred to as the applicant, has entered into a construction contract-Development and Construction of AUDA Sports Complex in T.P. Scheme No. 429, Final Plot No. 286 at Manipur in AUDA area with the Ahmedabad Urban Development Authority (AUDA), for development and construction of AUDA Sports Complex at T.P. Scheme No. 429, Final Plot No. 286 at Manipur in AUDA area”. The said construction contract is labour plus material basis and the tender value contracted thereof is Rs. 8,61,32,592.10/-. The construction of the said sports complex involves civil construction, plumbing, electrical work, garden work, with respect to : Running/Athletic Track, Path way, Tennis Court, Kabaddi Court, Basket Ball Court, Long Jump/ High Jump Court, Toilet Block, Chainlink Fencing type Compound wall, Entrance gate, Parking, Bore well, Security cabin, Service Room. The said construction involves the supply of labour plus supply of various goods such as cement, bricks, sand, TMT, steel wires, sanitary wares etc.

- The applicant has submitted that the activity of “construction of sports complex” is a supply of service within the meaning of Section 7(1)(a) of the CGST Act, 2017 read with Section 2(102) of the said Act. The said supply of service is an intra state supply within the meaning of Section 8(2) of the IGST Act, 2017 and is chargeable CGST under Section 9 of CGST Act, 2017 and SGST under Section 9 of CGST Act, 2017.
- The applicant has submitted that Section 2(119) of CGST Act, 2017 defines “work contract” as: *Work Contract means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration, commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.* The government vide Notification No. 11/2017-CT (Rate) dated 28.06.2017 has prescribed the rate of 6% CGST for the services provided by the taxpayer under Entry at Sr. No. 3(vi) of the Not. No. 11/2017-CT (Rate) dated 28.06.2017 which reads as under:

“(vi) “Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, “other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –

- (a) Civil structure or any other original work meant predominantly for use other than for commerce, industry or any other business or profession;
- (b) A structure meant predominantly for use as (i) an education (ii) a clinical, or (iii) an art of culture establishment; or
- (c) A residential complex predominantly meant for self use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the CGST Act, 2017.

Explanation : For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities

4. On perusal of the above entry at Sr. No. 3(vi)(a) of the said Notification, it becomes clear that the service of Composite Supply of Works Contract as defined in Section 2(119) of the CGST Act, 2017 by way of construction of civil structure meant pre-dominantly for use other than for commerce, industry, or any other business or profession provided to the Central Govt., State Govt., Union territory, a local authority or governmental Authority or a government Entity, shall be subjected to CGST @6%+ SGST@6%.
5. The applicant has submitted that the said activity of 'Construction of Sports complex' Manipur, Ahmedabad is being provided to the Ahmedabad Urban Development Authority (AUDA), which is a "local authority" within the meaning of Section 2(69) of the CGST Act, 2017. The said contract for the construction of Sports Complex involves supply of goods along with labour on the part of the applicant and is thus a work contract within the meaning of Section 2(119) of the CGST Act, 2017.
6. The applicant is of the view that since the said Sports Complex is not for the purpose of any business or profession and also that the recipient of service i.e. AUDA, is local authority within the meaning of Section 2(69) of the CGST Act 2017, accordingly, the said service of "Development and Construction of Sports Complex" for the Ahmedabad Urban Development Authority, merits classification under the entry at Sr. No. 3(vi)(a) of the said Notification and applicable CGST rate is thus 6 % CGST +6% SGST.
7. The applicant has given additional submission vide letter dated 21.06.2021 wherein they have submitted following as under:

(1) Regarding constitution of the AUDA:

(i) In exercise of the powers conferred by Section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976, the Honourable President of India enacted **The Gujarat Town Planning and Urban Development Act, 1976** (hereinafter referred to as the **said Act**). The said Act was notified on 21.06.1976 vide the Gujarat Government Gazette. The objective of the **said Act** is to consolidate and amend the law relating to the making and execution of development plans and town planning schemes in the State of Gujarat. Section 22 sub sections (1) and (2) of the **said Act** read as under :

"22. Declaration of urban development area and constitution of urban development authority. –

(1) Where the State Government is of the opinion that the object of proper development or redevelopment of any urban area or group of urban areas in the State together with such adjacent areas as may be considered necessary, whether covered under a development area already declared as such under Section 3 or not, will be best served by entrusting the work of development or redevelopment thereof to a special authority, instead of to an area development authority, the State Government may, by notification, declare such area to be an urban development area and constitute an authority for such area to be called the urban development authority of that area, and thereupon all the powers and functions of an area development authority relating to the development or redevelopment of a development area under this Act shall, in relation to such urban development area, be exercised and performed by such urban development authority [****],

(2) Every notification issued under sub-section (1) shall define the limits of the area to which it relates."

(ii) In exercise of the powers conferred by Section 22 of the **said Act**, the Government of Gujarat has declared specified area of the Ahmedabad District as "Urban Development Area" and has constituted "**Ahmedabad Urban Development Authority**" for the

development or redevelopment of the said specified area. As per the provisions of Section 22(3) of the said Act every urban development authority constituted under Section 22(1) of the **said Act** shall be a body corporate, shall have perpetual succession and shall have power to acquire , hold and dispose of property , both movable and immovable , and to contract , and by the said name sue and be sued. As per the provisions of Section 22(4) of the **said Act**, ***an Urban Development Authority shall consist of the following members :***

- (i) a Chairman to be appointed by the State Government;
- (ii) such persons, not exceeding [four in number] who are members of the local authority or authorities functioning in the urban development area, as may be nominated by the State Government;
- (iii) [Three officials] of the State Government, to be nominated by that Government, ex-officio;
- (iv) the Presidents of the district panchayats functioning in the urban development area, or, as the case may be, part thereof, ex-officio;
- (v) the Chief Town planner or his representative, ex-officio,;
- (vi) the Chief Engineer or Engineers (Public Health) of the local authority or authorities functioning in the urban development area or his or their nominee or nominees, ex-officio;
- [(vi-a) the Municipal Commissioner of the Municipal Corporation, if any, functioning in the urban development area, ex-officio;]
- (vii) a member secretary to be appointed by the State Government who shall also be designated as the Chief Executive Authority of the Urban Development Authority.

(2) Powers and functions of urban development authority. -

(1)As per the provisions of Section 23(1) of the said Act , the functions of an urban development authority shall be as under :

- (i) to undertake the preparation of development plans under the provisions of this Act, for the urban development area;
- (ii) to undertake the preparation [and execution] of town planning schemes [or local Area Plan] under the provisions of this Act, if so directed by the State Government;
- [(ii-a) to undertake the preparation and execution of Local Area Plan under the provisions of this Act, if so directed by the State Government;]
- (iii) to carry out surveys in the urban development area for the preparation of development plans or town planning schemes;
- (iv) to guide, direct and assist the local authority or authorities and other statutory authorities functioning in the urban development area in matters pertaining to the planning, development and use of urban land;
- (v) to control the development activities in accordance with the development plan in the urban development area;
- [(v-a) to levy and collect such security fees for scrutiny of documents submitted to the appropriate authority for permission for development as may be prescribed by regulations;]
- (vi) to execute works in connection with supply of water, disposal of sewerage and provision of other services and amenities;
- [(vi-a) to levy and collect such fees for the execution of works referred to in clause (vi) and for provision of other services and amenities as may be prescribed by regulations;]
- (vii) to acquire, hold, manage and dispose of property, movable or immovable, as it may deem necessary;
- (viii) to enter into contracts, agreements or arrangements, with any local authority, person or organisation as the urban development authority may consider necessary for performing its functions;
- (ix) to carry any development works in the urban development area as may be assigned to it by the State Government from time to time.;

(x) to exercise such other powers and perform such other functions as are supplemental, incidental or consequential to any of the foregoing powers and functions or as may be directed by the State Government.

[(ix-a) to levy and collect such fees or charges for, the execution of works and for provision of other services and amenities as specified in the Local Area Plan.]

(2) Section 24(1) of the **said Act** states that *the State Government shall, by an order in writing, determine the amount which a local authority or authorities functioning in the urban development area shall pay as contribution, either in one lumpsum or in such instalments as may be specified in the order, towards the expenses incurred by the urban development authority in the discharge of its functions.*

(3) Regarding the status of the Ahmedabad Urban Development Authority under the Central Goods and Services Tax Act, 2017 and the Gujarat State Goods and Services Tax Act, 2017 :

(1) As per para 4(ix) of the Notification Number : 11/2017 – Central Tax (Rate) dated : 28.06.2017 , the phrase “ Governmental Authority” has been defined as under :

(ix) “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.

(2) The **Ahmedabad Urban Development Authority** is constituted under an Act of the State Legislature i.e. under the **The Gujarat Town Planning and Urban Development Act, 1976**. Also, the full control of the said Ahmedabad Urban Development Authority is with the State of Gujarat as is evident from the constitution of the said Authority under Section 22(4) of the **said Act**.

(3) The Ahmedabad Urban Development Authority is entrusted with the functions of a Municipality/local authority by the Government of Gujarat with respect to the area under the jurisdiction of the AUDA. This is evident on a perusal of Sections 22 and 23(1) of the **said Act**.

Thus, the Ahmedabad Urban Development Authority is a **Governmental Authority** within the meaning of the term appearing at Entry 3(vi) of Notification Number : 11/2017 – Central Tax (Rate) dated : 28.06.2017 and as defined at Para 4(ix) of the said Notification.

(4) Regarding the existence or otherwise of the element of business/trade/ commerce/profit vis a vis the said AUDA Sports Complex at Manipur, Ahmedabad:

1. AUDA does not render services to any particular trade, commerce or business. Whatever income is earned/received by AUDA is required to be used only for the purpose to carry out the object and purpose of Town Planning Act and to meet with expenditure while providing general utility service to the public such as electricity, road, drainage, water etc.. The entire control of AUDA is that of the State Government. The accounts are subjected to audit and there is no element of profiteering at all.
2. The AUDA is collecting fees or cess which is regulatory in nature and in exercise of Sovereign functions. Having regard to the purpose for which the AUDA is established under the provisions of the Gujarat Town Planning Act, 1976, collection of fees and cesses is incidental to the object and purpose of the said Act. Thus, it is required to be noted that the entire amount realized by the AUDA by collecting fees or cesses is required to be used only for the purpose of development in the Urban Development Area and not for any other purpose. (Section 91(1) and 91(2) of the **said Act**.)
3. In this regard, attention is invited to the provisions of Sections 40, 91 and 95 of the **said Act**. The said provisions are reproduced hereunder for ease of reference :

Section 40. Making And Contents Of A Town Planning Scheme:

(1) Subject to the provision of this Act or any other law for the time being in force, the appropriate authority may make one or more town planning schemes for the development area or any part thereof, regard being had to the proposals in the final development plan, if any.

(2) A town planning scheme may be made in accordance with the provisions of this Act in respect of any land which is-

(i) In the course of development;

1 [(ii) likely to be used for residential or commercial or industrial or for building purposes; or]

(iii) Already built upon.

Explanation:- For the purpose of this sub-section the expression "land likely to be used for building purposes" shall include any land likely to be used as, or for the purpose of providing, open spaces, roads, streets, parks, pleasure or recreation grounds, parking spaces or for the purpose of executing any work upon or under the land incidental to a town planning scheme, whether in the nature of a building work or not.

(3) A town planning scheme may make provision for any of the following matters, namely:-

(a) The laying out or relaying out of land, either vacant or already built upon;

(b) The filling up or reclamation of low-lying, swampy or unhealthy areas, or levelling up of land;

(c) Lay-out of new streets or roads, construction, diversion, extension, alteration, improvement and closing up of streets and roads and discontinuance of communications;

(d) The construction, alteration and removal of buildings, bridges and other structures;

(e) The allotment or reservation of (2) land for roads, open spaces, gardens, recreation grounds, schools, markets, green-belts, dairies, transport facilities, public purposes of all kinds;

(f) Drainage, inclusive of sewerage, surface or sub-soil drainage and sewage disposal;

(g) Lighting;

(h) Water supply;

(i) The preservation of objects of historical or national interest or natural beauty, and of buildings actually used for religious purposes;

(j) The reservation of land to the extent of ten per cent. or such percentage as near thereto as possible of the total area covered under the scheme, for the purpose of providing housing accommodation to the members of socially and economically backward classes of people; 2 [3 [(jj) (a) the allotment of land from the total area covered under the scheme, to the extent of.- (i) Fifteen per cent. for roads, (ii) five per cent. for parks, play grounds, gardens and open space, (iii) five per cent. for social infrastructure such as school, dispensary, fire brigade, public utility place as earmarked in the Draft Town Planning Scheme, and (iv) fifteen per cent. for sale by appropriate authority for residential, commercial or industrial use depending upon the nature of development: Provided that the percentage of the allotment of land specified in paragraphs (i) to (iii) may be altered depending upon the nature of development and for the reasons to be recorded in writing; (b) the proceeds from the sale of land referred to in para (iv) of sub-clause (a) shall be used for the purpose of providing infrastructural facilities; (c) the land allotted for the purposes referred to in paragraphs (ii) and (iii) of sub-clause (a) shall not be changed by variation of schemes for the purposes other than public purpose;]]

(k) the imposition of conditions and restrictions in regard to the open space to be maintained around buildings, the percentage of building area for a plot, the number, size, height and character of building allowed in specified areas, the purposes to which buildings or specified areas may or may not be appropriated, the sub-division of plots, the discontinuance of objectionable uses of lands in any area in specified periods, parkings space and loading and unloading space for any building and the sizes or locations of projections and advertisement signs;

(l) the suspension, so far as may be necessary, for the proper carrying out of the scheme, of any rule, bye-law, regulation, notification or order made or issued under any Act of the State Legislature or any of the Acts which the State Legislature is competent to amend:

Provided that any suspension under this clause shall cease to operate in the event of the State Government refusing to sanction the preliminary scheme, or in the event of the withdrawal of the scheme under section 66, or on the coming into force of the final scheme;

(m) such other matters not inconsistent with the objects of this Act as may be prescribed.

Section 91: Fund Of The Appropriate Authority :-

(1) An appropriate authority shall have and maintain its own fund to which shall be credited- (a) All moneys received by the authority by way of grants, loans, [advances, fees, development charges or otherwise;] (b) All moneys derived from its undertakings, projections and other sources; (c) Such amount of contributions from local authorities as the State government may specify from time to time to be credited to the fund of the authority.

(2) The fund of an appropriate authority shall be applied towards meeting- (a) Expenditure incurred in the administration of this Act; (b) Cost of acquisition of land for the purposes of this Act; (c) Expenditure for any development of land in the development area; (d) Expenditure for such other purposes as the State Government may direct.

(3) An appropriate authority may keep in current account with the State Bank" of India or any other bank approved by the State Government in this behalf, such sums of money out of its fund as may be prescribed and any money in excess of the said sum shall be invested in such manner as may be approved by the State Government.

(4) The State Government may, make such grants, advances and loans to an appropriate authority as the State Government may deem necessary for the performance of its functions under this Act and all grants, loans and advances so made shall be made on such terms and conditions as the State Government may determine.

Section 95: Accounts And Audit :-

(1) An appropriate authority shall maintain proper accounts and other relevant records and prepare an annual statement of accounts including the balance sheet in such form as the State Government may prescribe.

(2) The accounts of an appropriate authority shall be subject to audit annually by the Accountant General of the State and any expenditure incurred by him in connection with such audit shall be payable by the authority to the Accountant General.

(3) The Accountant General or any person appointed by him in connection with the audit of accounts of an appropriate authority shall have the same rights, privileges and authority in connection with such audit as the Accountant General has in connection with Government accounts and in particular shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect the office of the appropriate authority.

(4) The accounts of an authority as certified by the Accountant General or any other person authorised by him in this behalf, together with the audit report thereon, shall be forwarded annually to the State Government.

8. Thus, the development of the AUDA Sports Complex, at Manipur, Ahmedabad is for providing general public utility services which is the object behind formation of AUDA by the Government of Gujarat. Such development of the said AUDA Sports Complex is thus not a venture in the nature of trade, commerce or business or industry. There is no element of any profit involved in the said development. Advancement of general public utility is the sole object behind formation of AUDA, which is clearly forthcoming from the above referred provisions of the **said Act**.

9. In this regard, the Honourable Delhi Court in the case of Bureau of Indian Standards Vs. DGIT (exemptions) reported in [2013] 212 Taxman 210, has made very poignant observation, which is reproduced as under:

In these circumstances, "rendering any service in relation to trade, commerce or business" cannot, in the opinion of the Court, receive such a wide construction as to enfold regulatory and sovereign authorities, set up under statutory enactments, and tasked to act as agencies of the State in public duties which cannot be discharged by private bodies. Often, apart from the controlling or parent statutes, like the BIS Act, these statutory bodies (including BIS) are empowered to frame rules or regulations, exercise coercive powers, including inspection, raids; they possess search and seizure powers and are invariably subjected to Parliamentary or legislative oversight. The primary object for setting up such regulatory bodies would be to ensure general public utility.

10. On the basis of the above submission, the applicant is of the opinion that the development of AUDA Sports Complex at Manipur, Ahmedabad by the Ahmedabad Urban Development Authority is meant pre-dominantly for advancement of general public utility

and welfare, as per the avowed objectives of AUDA. Attributing or ascribing any commercial, industrial or business/professional motive behind such development, would render the functioning of AUDA ultra vires its parent Act i.e. ***The Gujarat Town Planning and Urban Development Act, 1976.***

Question on which Advance Ruling sought

11. Whether the activity of composite supply of work contract service by way of development and construction of sports complex at Maninagar, Ahmedabad for the Ahmedabad Urban Development Authority, and as detailed in the tender document merit classification at Sr. No. 3(vi)(a) of Notification No. 11/2017-CT (Rate) dated 28.06.2017 (hereinafter referred to as said NT) ?

Personal Hearing

12. Shri Purvin C. Shah, C.A. appeared for the Personal hearing through Video conferencing on 15.06.2021 and reiterated the contents of the application. Shri Shah during the course of personal hearing has submitted that AUDA is a Governmental Authority.

Findings:

13. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and GGST Act, 2017 are in pari materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the GGST Act.

14. We have carefully considered all the submissions made by the applicant.

15. We hold that for being eligible to be covered vide 3(vi)(a) of said NT, the following criteria is to be satisfied. :

- (i) *Supply shall be composite supply of works contract.*
- (iii) *Supply to the Central Government, the State Government, the Union Territory, a local authority, a Government Authority.*
- (iv) *The civil structure or original works must be predominantly meant for use other than for commerce, industry, or any other business or profession.*

16. We find that the subject contract is for the construction of immovable property wherein transfer of property in goods is involved in the execution of subject contract. We hold that subject supply is a composite supply of works contract service.

- 17.1 The service recipient is AUDA. Its fund have not been notified by State Government Acts or Treasury Rules as local/municipal funds. We find no merit to term AUDA as ‘local authority’ as per section 2(69) (c) CGST Act. We find it apt to refer to CBIC’s Sectoral FAQ of Government Services which is reproduced herein as follows:

Question 5: Are all local bodies constituted by a State or Central Law regarded as local authorities for the purposes of the GST Acts?

Answer: No. The definition of ‘local authority’ is very specific and means only those bodies which are mentioned as ‘local authorities’ in clause (69) of section 2 of the CGST Act, 2017. It would not include other bodies which are merely described as a ‘local body’ by virtue of a local law. For example, State Governments have setup local developmental authorities to undertake developmental works like infrastructure, housing, residential & commercial development, construction of houses, etc. The Governments setup these authorities under the Town and Planning Act. Examples of such developmental authorities are Delhi Development Authority, Ahmedabad Development Authority, Bangalore Development Authority, Chennai Metropolitan Development Authority, Bihar Industrial Area Development Authority, etc. Such developmental authorities formed under the Town and Planning Act are not qualified as local authorities for the purposes of the GST Acts.

18.1 ‘Government Authority’ has been defined in Paragraph-4 of the Notification No.11/2017-Central Tax(Rate) dated 28.06.2017[as amended by Notification No.31/2017-Central Tax (Rate), dated 13-10-2017] as follows :

- (ix) “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.

18.2 AUDA is set up vide Section 22 of Gujarat Town Planning and Urban Development Act, 1976 and entrusted, inter alia, with function of development plans and Town planning schemes, as per Article 243 W of our Constitution. We hold that AUDA is a Government Authority.

19. A primary criteria to be covered under entry 3(vi)(a) of said NT is that Sports Complex *must be predominantly meant for use other than for commerce, industry, or any other business or profession.*

19.1 The explanation to the said entry 3(vi)(a) of said NT pertaining to the term ‘ business’ does not apply to Government Authority. Thus we refer to the CGST Act section 2(17) wherein inclusive definition of business is defined:

‘2(17) “business” includes —

(a) any trade, commerce, manufacture, profession, vocation, *adventure*, wager or any other similar activity, whether or not it is for a pecuniary benefit;

(b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);

(c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;

(d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;

(e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;

(f) admission, for a consideration, of persons to any premises;

(g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;

[(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and

(i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities’.

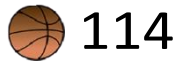
19.2 We note that the definition of business is an inclusive definition and the activities specified are only indicative and not exhaustive.

19.3 We refer to the website of AUDA- www.auda.org.in- we find an option for online booking at a Sports facility already existing at Bopal, webpage- <http://obs.auda.org.in>/-reproduced as follows from said website:

“ONLINE BOOKING SYSTEM

SPORTS COMPLEX @ SOUTH BOPAL

Booking Till Date



Basketball Booking



Volleyball Booking

ABOUT US

With a staff of only 250 people, AUDA is lean Organization, Planning and Regulating development in an urbanized area of over 150 sq.km. of total area of 1866 sq.km. Ahmedabad Urban Development Authority (AUDA) was established on February 1. 1978 by the Government of Gujarat. The prime objective of the AUDA's formation was to carry out the sustained planned development of the area failing outside the periphery of Ahmedabad Municipal Corporation.

BOOK YOUR TIME SLOT



Individual/Group

[Book Now \(/Registration.aspx?type=1\)](/Registration.aspx?type=1)

Any Individual can book here for availing the Facility. The teams should be brought by themselves.

Basketball

Basketball is a team sport in which two teams, most commonly of five players each, oppose one

another on a rectangular court, compete with the primary objective of shooting a basketball through

the defender's hoop while preventing the opposing team from shooting through their own hoop. The team with the most points at the end of the game wins

Individual\Group

INR 200 / Hour

Volleyball

Volleyball is a team sport in which two teams of six players are separated by a net. Each team tries to score points by grounding a ball on the other team's court under organized rules.

Individual\Group

INR 200 / Hour

TERMS AND CONDITIONS

- » The time slot of Morning 07:00 AM to 09:00 AM and Evening 05:00 PM to 07:00 PM is reserved for the Coaching.
- » Bookings are non refundable.
- » Advance booking for any facility can be done for current month.
- » User can book facility for a single day. Multiple day booking will not be acceptable.
- » It is advisable to keep the printout of receipt at the time of availing facility for verification purpose. Soft copy of receipt or booking confirmation SMS will also be valid.
- » Educational Institution bring Your Original Identity Proof issued by your Respective Institute at time of availing facility.
- » No entry without Original Photo Identity Proof in case of (Personal/Group or Professional Booking) and Original Identity Card of Educational Institution Representative.
- » Payment gateway charges if applicable has to be barred by user.
- » AUDA can change the timings as per the weather/seasonal conditions or sudden unavoidable circumstances and, Charges as well.”

20. We have given much thought to the issue before us. We find the commercial uses of an already existing Sports complex at Bopal location as detailed in previous pages. We note the chargeable bookings and their rates, the non refundable nature of bookings too. With the plain reading of the **inclusive definition of the word ‘business’ in CGST Act as reproduced at paragraph 19.1** with the nature of commercial activities in which AUDA is involved as evidenced with the above illustration, with nothing to dissuade us from what is a glaring and clear illustration of activity of AUDA w.r.t. a sports facility already existing, We are of the strong opinion that subject proposed Sports Complex is not predominantly *meant for use other than for commerce, industry, or any other business or profession*. There is nothing contrary that said Sports Complex will not be used for commercial purpose i.e. given for organizing sports event and any other event for consideration *We do not rule out* the complex’s intended commercial uses. We cannot water down or dilute the inclusive definition of business as defined in CGST Act. We again note that the definition of business as per CGST Act is an inclusive definition and the activities specified are only indicative and not exhaustive. We hold that the wording of the Notification should be strictly interpreted. The Wording in a statute for ‘business’ and at entry 3(vi)(a) of said Notification, when clear, plain and unambiguous and only one meaning can be inferred, we are bound to give effect to the said meaning.. We give due regard to the clear meaning of words and matter should be governed wholly by the language of the notification. **We note that the explanation to said entry of the Notification wherein the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities and does not cover Government Authority.** We cannot allow any scope for intendment. We find that our view of strict interpretation of the wordings of the said notification is in consonance and compliance to the Supreme Court Judgements, to name a few as follows:

- 2015 (324) E.L.T. 656 (S.C.) [para 31]
- 2011 (265) E.L.T. 14 (S.C.) [para 10]
- 1989 (40) E.L.T. 239 (S.C.) [para 11].

- 1978(2) ELT(J350)(SC) [para 5]
- CCE1995(77) ELT474(SC) [para 16]

21. Thus, in conspectus of aforementioned Findings, We pass the Ruling -

RULING

The subject Supply does **not** merit to be entertained at subject Serial Number 3(vi)(a) of said NT (as amended from time to time).

(SANJAY SAXENA)
MEMBER(S)

(ARUN RICHARD)
MEMBER(C)