

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.
(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

- (1) Shri. Rajiv Magoo, Additional Commissioner of Central Tax, (Member)
(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

ARN NO	AD2709200046571
GSTIN Number, if any/ User-id	27AADCM2170P1Z5
Legal Name of Applicant	M/s. MAHALAKSHMI INFRAPROJECTS PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	363/11, BALAJI NIWAS, DEEP BUNGLOW CHOWK, SHIVAJINAGAR, PUNE -411016
Details of application	GST-ARA, Application No. 34 Dated 07.10.2020
Concerned officer	PUN-VAT-E-605, PUNE LTU-02.
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Works Contract
B Description (in brief)	Sub-Contractor of Construction of Jeur Tunnel (linking Ujani reservoir to Sina Kolegaon reservoir) under Krishna Marathwada Irrigation Project Tq. Karmala Dist. Solapur Project awarded by Godavari Marathwada Irrigation Development Corporation, Aurangabad. The work order is consisting of Earth Work such as Excavation for Tunnel, removing of excavated stuff, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting etc.
Issue/ on which advance ruling required	<ul style="list-style-type: none">• Applicability of a notification issued under the provisions of the Act
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.



NO.GST-ARA- 34/2020-21/B- 48

Mumbai, dt. 18.04.2022

PROCEEDINGS

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

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST Act and MGST Act” respectively] by M/s. MAHALAKSHMI INFRAPROJECTS PRIVATE LIMITED , the applicant, seeking an advance ruling in respect of the following questions.

1. If the tax rate of M/s. Mahalaxmi B T Patil Honai Constructions JV (Referred to as JV) is NIL as per SI No 3A- Chapter No. 9954 as per Notification No. 12/2017- C.T. (Rate) dated 28.06.2017,

as amended by Notification No. 2/2018-Central Tax (Rate) dated 25th January 2018, w.e.f. 25th January 2018, whether we can avail the benefit of the same tax rate i.e. NIL?

2. If the above answer is negative, then Advance Ruling for whether we can avail the benefit of SI No 3 (x) - Chapter No. 9954 as per Notification No. 01/2018-C.T. (Rate) dated 25th January 2018 (amendment in the Notification No 11/2017- C.T. (Rate) dated 28th June 2017)?

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

2. **FACTS AND CONTENTION – AS PER THE APPLICANT FACTS:**

- 2.1 M/s. Mahalaxmi B T Patil Honai Constructions JV (Referred to as JV) registered under Goods and Service Tax Act, 2017, situated at 363/11, Balaji Niwas, Shivajinagar, Pune-411 016 is engaged in the business of Construction of infrastructure projects. The said JV was formed on 16/12/2008 to undertake construction of Jeur Tunnel under (Linking Ujani Reservoir to Sina, Kolegaon reservoir) Krishna Marathwada Irrigation Project, Tal. Karmala, Dist. Solapur a work allotted by Executive Engineer, Lift Irrigation Division, Osmanabad Project awarded by Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad.

The Said JV consists of three members, viz. M/s. Mahalaxmi Infraprojects Pvt Ltd., M/s. B T Patil & Sons (Belgaum) Constructions Pvt Ltd and Honai Constructions and was formed to get the work and to share it amongst the members of JV. Accordingly, the applicant and M/S B T Patil & Sons (Belgaum) Constructions Pvt Ltd are executing the work in the Ratio 50:50 proportion.

- 2.3 As per stages of completion of work, JV raising invoice to GMIDC, Aurangabad and on the same basis, as a JV member, applicant is raising invoice to JV. Applicant, as a JV member has got work order consisting of Earth Work such as Excavation for Tunnel, removing of excavated stuff, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting etc. wherein total earth work is approximately 91%, construction work being around 9% wherein transfer of property is involved.

- 2.4 The Contract/Transaction under consideration is a Composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017. The JV i.e. Main Contractor is providing Services to a Government Entity i.e GMIDC, which is entrusted with planning projects,



maintenance of completed project, construction of projects and irrigation management of the Major, Medium and Minor Projects.

- 2.5 The issue is whether the benefit of the Notification No. 39/2017 I.T.R. or Notification No. 31/2017 C.T.R. dated 13.10.2017 will be available to the JV?. Identical issue was decided In RE: - P. K. Agarwala (2019 (20) GSTL 605 (AAR-GST)) by holding that the assesses are entitled for benefit of concessional rate of tax under Notification No. 39/2017 Integrated Tax (Rate) dated 13th October 2017.
- 2.6 As per applicant's interpretation since the major part of the work order, i.e., about 91%, is 'Earth Work', the said work order of JV qualifies for the benefit of exemption under Sr. No. 3A of the Notification No. 12/2017-CTR dated 28.06.2017, as amended by Notification No. 2/2018-CTR dated 25.01.2018, since, Sr. No. 3 of Eleventh Schedule of Article 243G of the Constitution which covers "Minor Irrigation, water management and watershed development" and Sr. No. 5 of Twelfth Schedule of Article 243W of the Constitution which covers "Water supply for domestic, industrial and commercial purposes", would cover the activities carried out by the JV and on the same line, applicant, as a JV member can also take the benefit of NIL rate of tax.

WRITTEN SUBMISSION DATED 24.03.2022-

It is submitted that an identical case involving identical set of questions in the matter of Soma Mohite Joint Venture was decided in favour of the Applicants by the Maharashtra Appellate Authority for Advance Ruling. The contract relating to Soma Mohite Joint Venture was identical to the contracts involved in the instant case and even the project is one and the same added by GMIDC. It was held that the work carried out by the Applicant JV is covered by Entry 3(vii) of Notification No. 11/2017-CTR as amended by Notification No. 31/2017-CTR. Accordingly, sub-contractors of JV are also eligible for the same tax rate under Sr. No. 3(x) of the said Notification.

- 2.8 It is requested that the aforesaid questions raised, may be decided in favour of the Applicants in terms of Order No. MAH/AAAR/SS-RJ/21/2019-20 dtd 20.01.2020 of Soma Mohite Joint Venture.
- 2.9 Assistant Commissioner, Divn-III (Deccan) CGST, Pune-II Commissionerate, vide letter dt 30.07.2021 has agreed that services provided by Applicants fall within the description of services specified in column 3 of the Notification and they have satisfied all conditions of column 5 of the Notification. Also, Deputy Commissioner, Central GST, Division-III, Kolhapur vide email dated 10.01.2022 has agreed to applicability of GST @ 5% under Entry 3(x) of the Notification.

2.10 Further, the Deputy Commissioner (E-505), SGST, Large tax Unit-1, Pune vide letter dt 18.01.2022 has opposed the Application filed by the Applicant. It is submitted that the submissions made in letter dated 18.01.2022 are bereft of any merit and that the same does not even touch the issue involved in the instant case. Emphasis sought to be placed on the term "composite supply" used in the Notification, is without any basis and has no relevance to the term "composite supply" as defined in Section 2(30) of the CGST Act. Going by the said definition of the definition of the term "Works contract" under Section 2(119) of the CGST Act, it is ex-facie clear that what is required is a transfer of property in goods involved in execution of construction. Admittedly, the said condition stands satisfied as the Applicants have been awarded a contract for construction of a tunnel and that in execution of this construction contract, transfer of property in goods supplied by the Applicants has taken place. In addition, services of excavation have also been provided.

2.11 It is a settled law that a contract cannot be vivisected and each activity be charged to tax separately at independent rates. Therefore, such vivisection of contract as proposed in letter dated 18.01.2022 is not permissible in law. Merely because some or any activity of the work entrusted to the Applicant by GMIDC, is or can be subcontracted by Applicants, is not determinative of composite nature of supply of goods and excavation services, in execution of contract of construction of a tunnel. Therefore, it may be held that the JV and its sub-contractors are eligible for benefit of paying GST @ 5% under Sr. No. 3(vii) and 3(x) of the Notification No. 11/2017-C.T. (Rate).

03. CONTENTION – AS PER THE CONCERNED OFFICER:

OFFICER SUBMISSION DATED 19.01.2022

- 3.1 M/s. Mahalaxmi Infra Projects Pvt. Ltd. engaged in the business of Civil work of infrastructure projects has received the sub-contract work order from M/s. Mahalaxmi Infra – B.T. Patil, Honai Construction (JV) for sub-contracting work of construction of Jeur Tunnel under Krishna Marathwada Irrigation project. The said work order awarded by Godawari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad (Maharashtra Government undertaking).
- 3.2 Sch.-B annexed with work order shows, particulars of work items, Unit, quantity, Rate and Total Amount for work to be executed & particulars of various work items as per Sch-B are as below-



Item No. 1: Excavation for Tunnel work in all kind of soft-strata including ventilation arrangement (workorder in Cubic Meter).

Item No. 2: Excavation for Tunnel work in all kind of rock including ventilation arrangement (work order in Cubic Meter).

Item No. 3: Providing and fabrication, transporting and erecting structural supports (work order in MetricTon).

Item No. 4: Providing and rock bolting in position (work order in running meter).

Item No. 5: Providing and fixing in position M.S. reinforcement (work order in metric ton).

Item No. 6: Providing and applying material component shot crating in two layers (work order in sq.meter).

Item No. 7: providing and fixing chain link (work order in square meter).

Item No. 8: providing and laying in situ cement concrete in grade M-15 (work order in cubic meter).

Item No. 9: Providing and laying in situ cement concrete in grade M-20 (work order in cubic meter).

Item No. 10: removing excavated stuff from underground excavation. (Work order in cubic meter).

Item No. 11: providing drainage arrangement and bailing out water (work order in BHP per hour).



As per work order, applicant has been awarded various items involving supply of services along with supply of goods. The work items executed by the applicant cannot be said as naturally bundled one to qualify as Composite supply, as work items mentioned above has been ordered and measured in separate units and rate for the said units varies from item to item (either service or goods). Moreover, GMIDC has awarded work to Principal contractor M/s. Mahalaxmi Infra – B.T. Patil, Honai Construction (JV) & in turn same work (in 50% ratio) was sub-let by the said JV firm to applicant sub-contractor. As seen from various work items awarded, supplies of services or goods effected by the applicant are not naturally bundled but **are artificially bundled together for the commercial convenience** by the principal Contractor or by GMIDC, by whom contract was awarded to the JV. In fact, the Principal Contractor and in turn the applicant, can allot the work items mentioned in Schedule-B, independently to individual suppliers of services or goods as the case may be.

3.4 As per Education guide issued by CBIC, 'If various elements of a bundled service are naturally bundled in the ordinary course of business, it shall be treated as provision of a single service which gives such bundle its essential character'. As seen from variable nature of services and goods supplied by the applicant, the impugned supply of services and goods are not naturally bundled in the ordinary course of business and cannot be treated as provision of a single service which gives such bundle its essential character. Further, as per Education guide issued by CBIC, whether services are bundled in the ordinary course of business and whether sub-contractor applicant fulfills the same can be ascertained from several indicators as below-

- 1) **Single Price** – as per schedule of work order, various work items for various units and different rates are awarded by Principal Contractor. Although work order given is for composite price, work item schedule annexed to work order is for various units of measurement and various prices. Hence, it cannot be said that Composite price is involved in execution of above work order.
- 2) **Different elements aren't available separately** – As per work order, various supply of services and goods such as :



- Excavation for tunnel work
- Providing Fabrication and erection of structural steel supports
- Providing and fixing Rock bolting
- Providing and fixing M.S. Reinforcement
- Providing and fixing chain link
- Providing and laying cement concrete
- Removal of excavated stuff
- Providing drainage arrangement

which are executed by the applicant are available separately in such type of works-contract and same can be availed by Principal Contractor by giving work orders to various individual suppliers of services and goods. As such, work executed by the applicant is not a naturally bundled service and does not qualify under Composite supply.

- 3) **The nature of various services** – services rendered by applicant, such as excavation, removal of excavated stuff, drainage arrangement can be availed from various sub-contractors and hence, the services supplied cannot be treated as provision of a single service which gives such bundle its essential character.
- 4) **Different elements are combined to one overall supply** – Services and goods as per above

work items supplied by the applicant are of varied nature, has independent existence & can be supplied & executed separately by various sub-contractors without dependency on each other & hence, cannot be said as integrated to one overall supply as these supplies are discernible.

- 3.6 Looking towards the above submission and nature of work executed by applicant, the supply of goods and services for said work doesn't fall under Composite supply (Section 2(119) of GST Act). Hence, provisions Notification No. 01/2018-C.T.(Rate) dt 25.01.2018 (amendments in the Notification No 11/2017- C.T.(Rate) dt 28.06.2017 and Notification No 31/2017- C.T. (Rate) dt 13.10.2017) does not apply to supply made by applicant to Principal Contractor.

04. HEARING

- 4.1 Preliminary e-hearing in the matter was held on 03.08.2021. Authorized representatives of the Applicant, Shri. Makrand Joshi, Advocate and Shri. Laxman Awachar was present. The Concerned Nodal Officer Shri. Ajay Nevse, PUNE-VAT-E-605 LTU-2 was also present. The Authorized representative made oral submission with respect to admission of their application.

- 4.2 The application was admitted and called for final e-hearing on 11.01.2022. The Authorized representative of the applicant, Shri. Makarand Joshi, Advocate and Shri Laxman Awachar were present. The Jurisdictional officer Shri. Ajay Nevse DC-VAT-E-605, LTU Pune was also present. Applicant stated that project started from pre-GST era & 90% of the project is completed. Applicant states that they want ruling up to 31.12.2021. Applicant relies on M/s. Soma Mohite AAR decision. The applicant has not produced any records or advanced any arguments related to amendment w.e.f 01.01.2022. Application is heard.



05. OBSERVATIONS AND FINDINGS:

- 5.1 We have perused the documents on record and submission made by both, the applicant as well as the jurisdictional officer in the said matter.
- 5.2 M/s. Mahalaxmi BT Patil Honai Constructions JV, (Principal Contractor), has been contracted to undertake construction of Jeur Tunnel Under (Linking Ujani Reservoir to Sina, Kolegaon reservoir) Krishna Marathwada Irrigation Project, Tal. Karmala, Dist. Solapur, by the Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad.
- 5.3 The applicant has submitted that, the impugned contract/work order given to the Principal Contractor is consisting of Earth Work such as Excavation for Tunnel, removing of excavated stuff, fabrication, transporting, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting, providing drainage arrangement etc. wherein total earth work is

approximately 91% and construction work is approximately 9% wherein transfer of property is involved. According to the applicant the impugned activity of the Principal Contractor is a Composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017, where such supply is to a Governmental Authority/Government Entity.

5.4 The applicant has submitted that the Principal Contractor has outsourced fifty percent of the work to the applicant. While making detailed submissions regarding the activity of the Principal Contractor, the applicant has also submitted that, the two questions raised by the applicant are in respect of the impugned supply provided to the Principal Contractor as the sub-contractor.

5.5.1 The jurisdictional officer has submitted that, as per the concerned work order, applicant has been awarded various work items involving supply of services along with supply of goods. However, the work items executed by the applicant cannot be said as naturally bundled one to qualify as Composite supply as work items sub-contracted to the applicant has been ordered and measured in separate units and rate for the said units varies from item to item (either service or goods). Moreover, GMIDC has awarded the work to the Principal contractor and in turn, part of the work (50% ratio) was sub-contracted by the said JV firm to the applicant sub-contractor. Further, as seen from various work items awarded, as per schedule-B annexed to work order, the supplies of services or goods effected by the applicant are not naturally bundled but are artificially bundled together for the commercial convenience by the principal Contractor or by GMIDC, by whom contract was awarded to the JV.

5.5.2 The jurisdictional officer has also cited Education guide issued by CBIC as per which, 'If various elements of a bundled service are naturally bundled in the ordinary course of business, it shall be treated as provision of a single service which gives such bundle its essential character'.

5.5.3 The jurisdictional officer has further submitted that although work order given to the applicant by the Principal Contractor is for composite price, work item schedule annexed to work order is for various units of measurement and various prices. Hence, it cannot be said that Composite price is involved in execution of above work order. It is also submitted by the jurisdictional officer that, the various supply of services and goods executed by the applicant are available separately in such type of works-contract and same can be availed by the Principal Contractor by giving work orders to various individual suppliers of services and goods. As such work executed by the applicant is not a naturally bundled service and does not qualify under Composite supply.



- 5.5.4 The jurisdictional officer has finally submitted that, looking at the nature of work executed by applicant, the supply of goods and services for said work doesn't fall under Composite supply (Section 2(119) of GST Act). Hence, provisions Notification No. 01/2018-C.T.(Rate) dt 25.01.2018 (amendments in the Notification No 11/2017- C.T.(Rate) dt 28.06.2017 and Notification No 31/2017- C.T. (Rate) dt 13.10.2017) does not apply to supply made by the applicant to M/s Mahalaxmi Infra – B.T. Patil, Honai Construction (JV).
- 5.6 The applicant has relied on the decision given by the Maharashtra Appellate Authority for Advance Ruling vide Order No. MAH/AAAR/SS-RJ/21/2019-20 dated 20.01.2020, in the matter of Soma Mohite Joint Venture (SMJV) wherein it was held that the work carried out by Soma Mohite Joint Venture was covered by Entry 3(vii) of Notification No. 11/2017 -CTR as amended by Notification No. 31/2017-CTR dated 13.10.2017.
- 5.7.1 We have already observed in the Advance Ruling Application filed by the Principal Contractor in respect of the same Work Order that, the impugned Contract/Work Order, involves activities consisting of Earth Work such as Excavation for Tunnel, removing of excavated stuff, fabrication, transporting, providing steel support, rock bolting, reinforcement, fixing of chain link, placement of concrete, providing drainage arrangement etc. wherein, the total earth work is approximately 91% and construction work is approximately 9% and where transfer of property is involved and held that the activity of the Principal Contractor, part of which is outsourced to the applicant, is a Composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017, where such supply is to a Governmental Entity, i.e. GMIDC. Further, we also held that, the said work has been procured by GMIDC in relation to work entrusted to it by the State Government of Maharashtra.
- 5.7.2 Applying the ratio of the decision of the Maharashtra Appellate Advance Ruling Authority in the case of Soma Mohite Joint Venture, in an application filed by the Principal Contractor i.e. M/s. Mahalaxmi B T Patil Honai Constructions JV before this authority, we have held in our order that, the Maharashtra Appellate Advance Ruling Authority's decision in the case of Soma Mohite Joint Venture is squarely applicable in the case of the Principal Contractor and the impugned activity of the Principal Contractor falls under Sr. No. 3 of Notification No. 11/2017 – CTR dated 28.06.2017 as amended from time to time.
- 5.8 With respect to the first question asked by the applicant we are of the opinion that since we have already held that the activity of the Principal Contractor is not covered under Sr. No 3A- Chapter No. 9954 as per Notification No. 12/2017- C.T. (Rate) dated 28.06.2017, as amended



from time to time, in the subject case also, relying on the same ratio we are of the opinion that the applicant cannot avail the benefit of Sr. No 3A- Chapter No. 9954 as per Notification No. 12/2017- C.T. (Rate) dated 28.06.2017, as amended.

- 5.9.1 In the case of the Principal Contractor's application for Advance Ruling, we have held that the supply of the Principal Contractor falls under Sr. No. 3 of Notification No. 11/2017 – CTR dated 28.06.2017 as amended from time to time.
- 5.9.2 We now reproduce the relevant Sr. No. 3 of Notification No. 11/2017 – CTR dated 28.06.2017 as under:-

Sr. No.	Chapter, Section or Heading	Description of Service	Rate %	Condition
3	Heading 9954 (Construction services)	(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be]
		(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.

- 5.9.3 Section 3 (x) of Notification No. 11/2017 – CTR dated 20.06.2017 as amended, covers Composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) of Sr No 3 of Notification 11/2017-CTR to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.



- 5.9.4 The Particulars of various work items to be done by the applicant includes : Excavation for Tunnel work in all kind of soft-strata and rock including ventilation arrangement ; Providing and fabrication, transporting and erecting structural supports ; Providing and rock bolting in position (work order in running meter) ; Providing and fixing in position M.S. reinforcement; Providing and applying material component shot crating in two layers ; providing ad fixing chain link ; providing and laying in situ cement concrete in grade M-15 ; Providing and laying in situ cement concrete in grade M-20 ; removing excavated stuff from underground excavation ; providing drainage arrangement and bailing out water, etc.
- 5.9.5 The work items mentioned in 5.9.4 above, are a part of the work allotted to the applicant by the Principal Contractor and we have already held that the supply of the Principal Contractor is a composite supply of works contract since there is a combination of supply of goods as well of services in the subject case.
- 5.9.6 The Composite supply of works contract is provided by the applicant sub-contractor to the main contractor who is further providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.
- 5.9.7 In view of the above we find that the impugned supply of the applicant is covered under Sr.No. 3(x) of Notification No. 11/2017 – CTR dated 20.06.2017 as amended from time to time.
- 5.10 Further, we find that Notification No.11/2017-CT (Rate) dated 28/6/2017 as amended, was amended vide Notification No. 15/2021 – Central Tax (Rate) dated 18.11.2021 (with effect from 01.01.2022) and in Sr. No 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” are omitted. Therefore, with effect from 01.01.2022, the impugned services supplied by the applicant will not be covered under Sr. No. 3 (x) of Notification No. 11/2021 – CTR dated 28.06.2017 as amended from time to time.

06. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

For reasons as discussed in the body of the order, the questions are answered thus –

Question 1:- If the tax rate of M/s. Mahalxmi B T Patil Honai Constructions JV is NIL as per SI No 3A- Chapter No. 9954 as per Notification No. 12/2017- C.T. (Rate) dated 28.06.2017, as

amended by Notification No. 2/2018-C.T.(Rate) dated 25.01.2018, whether we can avail the benefit of the same tax rate i.e. NIL?

Answer:- In view of the discussions made above, the applicant cannot avail of the benefit conferred by SI No 3A- Chapter No. 9954 as per Notification No. 12/2017- CTR dated 28.06.2017

Question 2:- If the above answer is negative, then Advance Ruling for whether we can avail the benefit of SI No 3 (x) - Chapter No. 9954 as per Notification No. 01/2018-C.T.(Rate) dated 25.01.2018 (amendments in the Notification No 11/2017- C.T. (Rate) dated 28.06.2017)?

Answer:- Answered in the affirmative, BUT ONLY TILL 31.12.2021.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint Commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.