

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, Joint Commissioner of Central Tax, (Member)

(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id		27AADCB1402H1Z8
Legal Name of Applicant		M/s. B P Sangle Constructions Pvt. Ltd.
Registered Address/Address provided while obtaining user id	Flat No. 102, Hill View Apartment, 1 st Floor, Tidke Colony Mico Circle, Nashik, Maharashtra 422002	
Details of application		GST-ARA, Application No. 45 Dated 13.10.2020
Concerned officer		NAS-VAT-D-003, NASHIK
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision Works Contract
B	Description (in brief)	Applicant is engaged in the construction of Roads for Government such as State Government, Zilla Parishad, Municipal Corporations, Central Government, through the National Highway Authority of India (NHAI). Applicant is also engaged in providing construction services for said Governmental authorities. In addition to above, applicant also undertakes construction of road for private parties.
Issue/s on which advance ruling required		(iii) Determination of time and value of supply of goods or services or both
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

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. B P Sangle Constructions Pvt. Ltd.**, the applicant, seeking an advance ruling in respect of the following question.

Prior to appointed date, the applicant was also registered under service tax as well as VAT. National Highway Authority of India (NHAI in short) invited proposals for development, maintenance and management of National Highway NO. 3 from 380 km to 440 km of NH No. 03. Finally the tender was awarded to the applicant for construction of said road vide NHAI letter dt. 01.05.2017. Activity to construct public road was exempted for service tax vide N No. 25/2012-ST dt 20.06.2012 When contract was awarded on VAT was payable @5% under composition scheme of VAT. The Contract price was including of VAT. Thus, on a contract price of Rs. 65,90,98,099.67/-, payable VAT tax was Rs. 3,13,85,623.23/- considering taxable value as Rs. 62,77,12,475.88 Crucial fact is that entire construction of road was started after 01.07.2017 i.e. during GST regime. In above scenario, what will be transaction value u/s 15 of the Act on which GST be charged to NHAI? Rs. 62, 7712, 475/- or 65, 90, 98,099.67/-?

The applicant has submitted a letter dated 11.02.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 13.10.2020.

The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

ORDER

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

NO.GST-ARA- 45/2020-21/B- 23

Mumbai, dt. 22.06.2021

The Application in GST ARA Form No. 01 of M/s. B P Sangle Constructions Pvt. Ltd., vide reference ARA No. 45 dated 13.10.2020 is disposed of, as being withdrawn voluntarily and unconditionally.



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. 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 www.gst.gov.in for online appeal application against order passed by this Advance Ruling Authority.

