

Advance Ruling Authority Mumbai
PROCEEDING SHEET

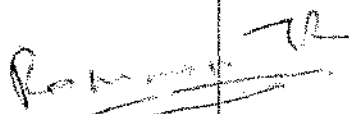
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PERIOD: 2020-21

NAME OF THE APPLICANT : M/s. Veena Developers
(74/2020-21)

DATE	Summary of action, action taken, order given, document taken for case file, name & designation of the officer, signature of the dealer attending and taking note of orders given by the officer.	Page No
26.10.2021	<p>Preliminary e-hearing dated 26.10.2021</p> <p>Preliminary e-hearing was held today. Authorized representatives of the Applicant, Shri, Hemant Bhathar, learned CA was present. The Jurisdictional Officer was absent.</p> <p>Following questions are asked in the ARA application.</p> <ul style="list-style-type: none">• Whether the entry number 10 of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 is applicable to the applicant on the service of the pure labour contract to be receive from sub-contractor.• If the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 is not applicable, then what will be GST Rate and SAC coded for the pure labour service? <p>The relevant section reads as under:</p> <p><i>S.95. Definitions. – In this chapter, unless the context otherwise requires</i></p> <p><i>(a) “advance ruling” means a decision provided by the Authority or the in sub-section (2) of section 97 or sub-section (1) of section 100, <u>in relation to the supply of goods or services or both being undertaken or purposed to be undertaken by the applicant;</u></i></p> <p>From the question asked it is clear that the applicant is recipient of service and not the supplier of service. As per</p>	

the above said provision, only supplier can file application for Advance Ruling Authority. The applicant is heard in detail about this aspect. The applicant requested to admit the application. However due to express provision of law, application cannot be admitted.


RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(MEMBER)