



ODISHA AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICE TAX (GST)  
RAJASWA VIHAR, BHUBANESWAR-751007 (ODISHA)  
PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING  
U/S.98 OF THE GOODS AND SERVICE TAX ACT, 2017

Members Present:

1. Sri Harsh Vardhan, IRS, Additional Commissioner, Office of the Chief Commissioner, GST, Central Excise & Customs, Bhubaneswar.
2. Ms. Pratima Mohanty, OFS (SAG), Additional Commissioner, CT & GST Office of the Commissioner of CT & GST Odisha, Banijyakar Bhawan, Cantonment Road, Cuttack-753001- Odisha.

Name and Address of the Applicant	M/s. Reliable Security and Intelligence Services (Orissa) Private Limited,  Room No. 105, Barabati Stadium , Buxi Bazar, Cuttack, Odisha-753001
GSTIN or User ID	21AABCR8198L1ZY
Date of Filing of Form GST ARA-01/ Date of submission of required documents	18.09.2025
Present for the Applicant in the Personal hearing.	Shri Shakti Prasad Panda, Accountant, M/s. Reliable Security and Intelligence Services (Orissa) Private Limited
Date of final Personal Hearing	25.11.2025



ORDER NO.11/ODISHA-AAR/2025-26,

Dated: 18/03/2026

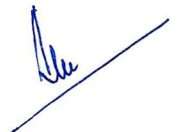
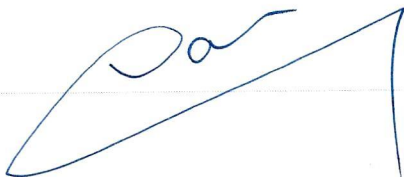
Subject: M/s Reliable Security and Intelligence Services (Orissa) Private Limited (herein after referred to as the 'Applicant') having principal place of business at Room No. 105, Barabati Stadium , Buxi Bazar, Cuttack, Odisha-753001 bearing GSTIN 21AABCR8198L1ZY has filed an application for Advance Ruling under Section 97 of the CGST Act, 2017 read with Rule 104 of the CGST Rules, 2017 and Section 97 of the OGST Act, 2017 read with Rule 104 of OGST Rules, 2017, in FORM GST ARA-01 discharging the fee of Rs. 5,000/- each under the CGST Act and the OGST Act.

1.0 The Applicant is supplier of manpower supply services to different organization (i.e. Government Polytechnic, Bhubaneswar, RWSS Division, Office/ Sub-Division Office across Odisha under Addl. Secretary to Government & Administrative Officers, OWSM ) and has sought advance ruling in respect of the following question:

**Q.1. Whether supply of manpower service to both Government Polytechnic, Bhubaneswar and RWSS Division, Office/ Sub-Division Office across Odisha under Addl. Secretary to Government & Administrative Officers, OWSM are exempted from GST as per Sl. No. 03 of Notification No. 12/2017 -CT (Rate) dated 28.06.2017.**

1.1 At the outset, we would like to make it clear that the provisions of both the CGST Act and the OGST 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 provision under the OGST Act.

2.0 The applicant furnishes some facts relevant to the stated activity :



- That the Applicant, being a supplier of manpower supply service provided such service to **both** Government Polytechnic, Bhubaneswar and RWSS Division, Office/ Sub-Division Office across Odisha under Addl. Secretary to Government & Administrative Officers, OWSM.
- That the Applicant humbly submits that, the aforementioned departments has refused to pay GST and sought clarification whether the service provided by them are exempted from GST as per Sl. No. 03 of Notification No. 12-2017-CT (Rate) dated 28.06.2017.

### 3.0 Submission of jurisdictional tax authority on Advance Ruling Application:

The Jurisdictional Tax Authority vide letter dated 03.12.2025 has made following submissions:

- (i) On the issue/question raised in the said application for advance ruling, One Show Cause Notice bearing No. 173/2021-22 dated 04.04.2022 was issued by the Assistant Director, DGGI, Bhubaneswar Zonal Unit, Bhubaneswar for non payment of GST amounting to 1,07,51,771/-, along with applicable interest and penalty, covering the financial years 2017-18 to 2020-21.
- (ii) The said amount of tax along with interest and penalty was confirmed vide Order-in-Original No. AC/CTC-I/ GST-66/2024 dated 31.12.2024 (DRC-07 uploaded on 31.01.2025) by the Assistant Commissioner, CGST & Central Excise, Cuttack-I Division.
- (iii) The applicant, being aggrieved by the aforesaid Order-in-Original, has filed a writ petition before the Hon'ble High Court of Orissa, vide W.P.(C) No. 12127 of 2025 dated 01.05.2025, which is still pending before the Hon'ble Court.
- (iv) Further, in terms of sub-section (2) of Section 98 of the CGST Act. 2017, where the question raised in an application for advance ruling is already pending or decided in any proceedings in the case of the applicant under any provision of the Act, the said application shall not be admitted.



In view of the above, it is recommended that the said application for advance ruling may be rejected in terms of Section 98(2) of the CGST Act, 2017, as the issue is pending before the Hon'ble High Court of Orissa.

#### **4. Personal Hearing:**

During personal Hearing, Sri Shakti Prasad Panda, Accountant / Authorized Representative of the applicant appeared before the Advance Ruling Authority on 25.11.2025 wherein he has been appraised about the cases pending in relation to the questions raised in the application. In reply, Shri Panda informed about the demand for which they have filed appeal before Hon'ble High Court of Orissa.

#### **5.0 Discussion & findings**

We have carefully examined the application, submissions made by the applicant, and the comments furnished by the jurisdictional officer. Before discussing the merits of the application, let us check the admissibility and maintainability of the application in consonance with the provision enshrined in the Section 98(2) of CGST/OGST Act, 2017.

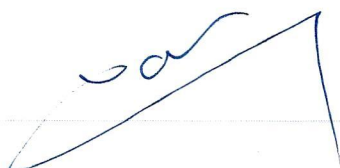
Section 98(2) of the **Central Goods and Services Tax Act, 2017** provides as follows:

*(2) The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:*

*Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act:*

*Provided further that no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:*

*Provided also that where the application is rejected, the reasons for such rejection shall be specified in the order.*



From the records placed before us, it is observed that:

The issue raised in the present application relates to applicability of Notification No. 12-2017-CT (Rate) dated 28.06.2017 to Applicant's recipients. As intimated by the jurisdictional Tax Authority in their letter dated 21.01.2026, the issue in question was adjudicated by the proper officer vide Order-in-Original No. AC/CTC-I/ GST-66/2024 dated 31.12.2024 (DRC-07 uploaded on 31.01.2025) by the Assistant Commissioner, CGST & Central Excise, Cuttack-I Division. Being aggrieved by the aforesaid Order-in-Original, the applicant has filed a writ petition before the Hon'ble High Court of Orissa, vide W.P.(C) No. 12127 of 2025 dated 01.05.2025, which is still pending before the Hon'ble Court. Further, the Applicant during the course of personal hearing has also informed the Authorities about the above case.

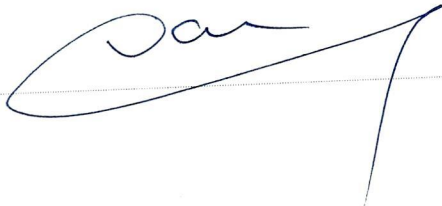
Therefore, the issue raised in the present application has already been adjudicated /decided by the Adjudicating and the outcome of the order of Adjudicating Authority is challenged before Hon'ble High Court of Orissa. The statutory bar contained in **Section 98(2)** clearly prohibits the Authority from admitting an application where the same question is already pending or decided in any proceedings involving the applicant.

In view of the above legal position, the present application is **not admissible**.

6.0 In view of the above, we pass the following order:

### RULING

The application for advance ruling filed by M/s. Reliable Security and Intelligence Services (Orissa) Private Limited, Room No. 105, Barabati Stadium , Buxi



Bazar, Cuttack, Odisha-753001 is not admitted as the question raised therein is already pending in appellate proceedings under the CGST Act.



(Harsh Vardhan)

Member, CGST





(Pratima Mohanty)

Member, SGST

C. No. V (30)06/ ARA/ODISHA/BBSR/2025-26/06 Dated: 26 .03.2026

4129-31A

To

M/s. Reliable Security and Intelligence Services (Orissa) Private Limited,

Room No. 105, Barabati Stadium ,

Buxi Bazar, Cuttack,

Odisha-753001

Copy forwarded to:

1. The Pr. Commissioner/Commissioner, CGST & Central Excise, Bhubaneswar Commissionerate, Bhubaneswar.
2. The Commissioner, CT & GST Odisha, Banijyakar Bhawan, Old Secretariat Compound, Cuttack-753001, Odisha.
- ✓ 3. Office copy.