

AUTHORITY FOR ADVANCE RULING, TAMILNADU
INTEGRATED COMMERCIAL TAXES OFFICE COMPLEX, DOOR NO.32,
5TH FLOOR, ROOM NO. 503, ELEPHANT GATE BRIDGE ROAD,
CHENNAI - 600 003.
PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE
GOODS AND SERVICES TAX ACT, 2017.

Members present are:

1. Shri T.G.Venkatesh, I.R.S., Additional Commissioner/Member,
Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -34
2. Tmt. K.Latha., M.Sc., (Agri), Joint Commissioner (ST)/ Member,
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-3.

ORDER No. 30/AAR/2022 DATED: 29.07.2022

GSTIN Number, if any / User id		33BYXPS6648Q2ZZ
Legal Name of Applicant		GOKULRAM SHANMUGAM KANTHARAJAN
Trade Name of Applicant		JAY KAY TRANS
Registered Address/Address provided while obtaining user id	No. 9/11, First Floor Valarmathi Nagar 2 nd Street Kolathur, Chennai, Tami Nadu. 600 099.	
Details of Application		GST ARA- 01 Application Sl.No.21/2022/ARA dated: 08.04.2022
Concerned Officer		Centre: North Commissionerate State: Perambur Assessment Circle.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in Brief)	
Issue/s on which advance ruling required		1. Classification of services 2. Applicability of a notification issued under the provisions of the Act.
Question(s) on which advance ruling is required		(1) What is the classification of the service viz., "Maintaining the micro-compost centers and processing the wet waste provided by the Greater Chennai Corporation at designated locations in

	Center Region Zones 7, 9 & 10" in Chennai? (2) Whether the aforesaid service provided by the Applicant is entitled to exemption under Serial No 3 of Notification No 12/2017-Central Tax (Rate)., dated 28/07/2017, as amended from time to time?
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Note: Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

Tvl. GOKULRAM SHANMUGAM KANTHARAJAN, M/s JAY KAY TRANS No. 9/11, First Floor Valarmathi Nagar 2nd Street Kolathur, Chennai, Tami Nadu. 600 099. (hereinafter called the Applicant) are registered under GST with GSTIN 33BYXPS6648Q2ZZ. The applicant has sought Advance Ruling on the following questions:

1. What is the classification of the service viz., "Maintaining the micro-compost centres and processing the wet waste provided by the Greater Chennai Corporation at designated locations in Center Region Zones 7, 9 & 10" in Chennai?
2. Whether the aforesaid service provided by the Applicant is entitled to exemption under Serial No 3 of Notification No 12/2017-Central Tax (Rate)., dated 28/07/2017, as amended from time to time?

The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST Rules 2017.

2.1 The applicant has stated that the Greater Chennai Corporation (hereinafter referred as GCC) had floated a tender for "Maintaining the Micro Compost Centres and Processing the Wet Waste provided by the GCC at the designated locations for a period of 3 years in Center Region Zones 7, 9 and 10 in Chennai City" with the reference SWM.C.No.A7/0108A/2020. The Applicant had submitted its bid with the reference ID 323135 in response to the tender floated by the Corporation for maintaining the Micro Compost Centres and Processing the Wet Waste provided by the GCC at the designated locations for a period of 3 years in Center Region Zones 7, 9 and 10 in Chennai City. In the Request for Proposal (RFP) for "Maintaining the micro compost centres and processing the wet waste provided by GCC at designated locations in Center Region Zones 7,9 & 10", on the role of the bidder it is stated that:

- The role of the service provider was defined to be maintenance of the micro-compost centres and processing of wet waste provided by GCC. Such waste is generated by residences, commercial firms, and industries of Chennai City
- The Applicant should maintain and process the solid wet waste by employing labourers and operators. The processing of the waste should be free from odour, non-polluting, safe, emission-free and non-contaminating. The by-product of manure should be handed over to the GCC
- GCC would provide the support infrastructure like shed, shredding machines, sieving machines, weighing machine, storage space, etc. It will also bear service charges such as electricity bill and water charges. The storage space for harvested manure would also be provided by the GCC. The repair works of the infrastructure in the micro composting centre would be provided by the GCC. All necessary statutory approvals shall be obtained by the GCC.
- The Applicant is required to only deploy the work force of 353 workers in the micro composting centres. Such work force shall be provided with personal safety gadgets and uniforms. The Applicant is responsible for preparation and utilization of the required quantities of inoculum and the by-product of manure shall be handed over to the GCC without any charge. The work force insurance is the responsibility of the Applicant and it has to maintain the register of receiving wet waste from GCC, feeding and manure generated daily, and such

details must be communicated to the respective zonal officer.

2.2 The applicant has stated that pursuant to the Council Resolution No 481/2020 dated 16/07//2020, the Superintending Engineer, Solid Waste Management Department, GCC, vide letter dated 23/07/2020, with the reference S.W.M.C No A7/0108A/2020 communicated that the Council had approved the award of work of "Maintaining the Micro Compost Centres and Processing the Wet Waste" provided by Greater Chennai Corporation at designated locations in Center Region Zones 7, 9 & 10" to the Applicant at the quoted processing fees of ₹1690/- PMT and for a total contract value of ₹9,09,36,027.50/- for a period of three years subject to the conditions stipulated thereunder; The relevant conditions, for the purposes of the present application, are that:

- They should maintain and process the wet waste design capacity of 49.14 MT/day at 45 locations of Center Region Zones 7, 9 & 10.
- They should deploy the working force as per the RFP condition and commence the processing work within 3 days from the date of take-over of the micro-composting centres. Processing should be free from odour and also assure security for the micro composting center including all assets. Eco friendly and non-polluting process in order to reduce the impact of the processing site in the adjacent areas.
- The process should be free from emission, pollution, and contamination of the environment including atmosphere, air, water and earth including control of dust and noise pollution as per TNPCB norms.
- The by-product of manure to be handed over to the GCC.

They have entered into an agreement with the GCC for maintenance of micro-composting centres. The agreement adopted the obligations stipulated in the request for proposal, work order and the proposal.

2.3 On interpretation of law, they had referred to Sl.No.3 of exemption Notification 12/2017 CT(R); Circular No 51/25/2018-GST, dated 31/07/2018, wherein the Central Government clarified that the service tax exemption at Serial No. 25(a) of Notification No. 25/2012 dated 20/06/2012 has been substantially, although not in the same form, continued under the GST era. They have stated that to qualify for the exemption under Notification No 12/2017-Central Tax (Rate), three conditions have to be cumulatively satisfied:

- (a) The supply must be a pure service;
- (b) Such service must be provided to the Central Government, State Government or Union territory or local authority;
- (c) If provided to a local authority, such service must be by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

They have stated that they satisfy all the three pre-conditions stipulated in Notification No 12/2017-Central Tax (Rate) and are entitled to the exemption conferred thereunder. They have stated that

- they are supplier of pure services in the nature of deployment of man power to maintain the micro-compost centres of the Corporation.; the solid wet wastes, the necessary infrastructure for the composting process, and the required utilities (water and electricity) are provided by the Corporation.; the supplies effected does not involve any goods. Their obligations under the tender contract with the Corporation is to merely deploy the manpower to maintain the micro-compost yards.
- they have supplied pure labour services in solid waste management to the GCC. The Corporation is the Oldest Municipal Institution in India established on the 29th September 1688. The Municipal administration properly commenced from the Parliamentary Act, 1792 making provision for the good order and administration of the city. The Municipal Act has been amended introducing from time to time major changes in the constitution and powers of the Corporation. The Madras Municipal Corporation Act, 1919 (as amended) provides the basic statutory authority for the administration now. Madras Municipal Corporation Act, 1919 was rechristened by The Tamil Nadu Act of 1996 as the Chennai City Municipal Corporation Act, 1919. Hence, Greater Chennai Corporation is a "municipality" as defined under Article 243-P(e) read with Article 243Q. Therefore, the second pre-condition for entitlement to the exemption under Serial No 3 of Notification 12/2017-Central Tax (Rate) is satisfies and the supply rendered to a "local authority".

➤ Article 243W of the Constitution, provides for the powers, authority and responsibilities of municipalities. It states that, subject to the other provisions of the Constitution, the Legislature of a state may, by law, endow the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to (i) the preparation of plans for economic development and social justice; and (ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule. The Twelfth Schedule to the Constitution contains 18 entries which are constitutionally designated as the functions of municipalities. Most notably, Entry 6 in the Twelfth Schedule provides that "Public health, sanitation conservancy and solid waste management" and Entry 8 of the Twelfth Schedule provides that "Urban forestry, protection of the environment and promotion of ecological aspects" shall be municipal functions. Hence, the services rendered by them to GCC are in relation to a function entrusted to a Municipal Corporation under Article 243-W of the Constitution in as much as they pertain to solid waste management in the City of Chennai.

2.5 The applicant has placed reliance on the following case laws to substantiate their contentions:

- *Zigma Global Environ Solutions Pvt Ltd [2020 (43) GSTL 96 (AAR-GST-TN)]*,
- *New Tirupur Area Development Corporation Ltd., [2021 (51) GSTL 432 (AAR-GST-TN)]*,
- *Zigma Global Environ Solutions Pvt Ltd [2020(39)GSTL 182(AAR-GP-AP]*
- *Time Tech Waste Solutions Pvt Ltd [2019 (27) GSTL 45 (AAR-GST)]*
- *Madivalappa Karveerappa Belwadi [2021 (55) GSTL 597 (AAR-GST-Kar)]*,

3.1 The applicant was addressed through the Email Address mentioned in the application to seek their willingness to participate in a virtual Personal Hearing in Digital media. The applicant consented and the hearing was held on 17.05.2022. The Authorised Representative Shri S.Ramamurthy, Advocate

reiterated the submissions made in their application and the additional submissions made on 11.05.2022. He stated that the applicant employs only the labourers to undertake the activity and the Micro Compost Centres, tools, inputs and outputs are of GCC. He stated that the question raised is on the classification of the activity of the applicant which is the maintenance and operation of Micro Compost falling under Heading 99942 as per their understanding and whether it is exempted under Sl.No.3 of Notification 12/2017 CT(R) dated 28.06.2017 for which he claimed that they satisfy all the conditions therein. The applicant was asked to furnish the following documents:

- i. write up on the activities undertaken referencing to the agreement entered into
- ii. Accounting in respect of services rendered
- iii. invoice copies raised on GCC by applicant

3.2 The applicant made the following submissions vide their letter dated 30.05.2022.

➤ write up on the activities undertaken by the applicant:

Step	Process
(1)	The organic wet waste collected by the Greater Chennai Corporation(GCC) is unloaded in the corporation's micro compost centers. The Wet waste mostly comprises of vegetables, fruits, leaves, egg shells and food discards.
(2)	As the Wet waste immediately decomposes, it is forthwith taken into processing by the labourers of the applicant.
(3)	The Wet waste is shredded in the Shredding machine provided by the GCC.
(4)	Post Shredding, the shredded wet waste is dumped in the compost pits
(5)	Cow dung solutions is added into the compost pits to aid the decomposition process
(6)	The Wet waste undertakes decomposition in the compost pits for a period of 45 days.
(7)	During the 45 days period the waste in the compost pit is stirred and cow dung solution is added once every 15 days.
(8)	After 45 days, the wet waste would have decomposed into organic compost manure.
(9)	The compost manure is taken out of the pit
(10)	The compost manure is sieved and dried
(11)	The compost manure is handed over to the GCC as per its direction.

The applicant has stated that they only supply the labourers who do the above activities in the Corporation Micro Compost Centres. They have furnished the copies

of invoices raised on GCC and the ledger account details from April 2021 to March 2022.

4. The State Jurisdictional Authority Perambur Assessment Circle has stated that the service provided by the applicant is exempted under chapter 99 pure services (excluding works contract service or other composite supplies involving supply of any goods) as it is provided to the local authority by way of any activity in relation to any function entrusted to panchayat under article 243G of the Constitution in relation to any function entrusted to a Municipality under article 243W of the Constitution.

5. The Central Jurisdictional Authority has given the following remarks:
The applicant receives the wet waste from GCC and hands over the by-product of manure to Greater Chennai Corporation after processing. In the similar issue the AAR, in SUMEET FACILITIES LTD. 2021 (46) G.S.T.L. 335 (AAR. – GST – T.N.) vide order No. 36/ARA/2020, dated 03.11.2020 in Application No. 12/2020 has held that "Applicant's services has to be classified under SAC 9994 in terms of Notification No. 11/2017-C.T. (Rate) – Applicant's activity not exempted from Goods and Services Tax in terms of Serial No. 3 of Notification No. 12/2017-C.T. (Rate). "The same has been upheld by the AAAR, 2021 (50) G.S.T.L. 548 (APP. A.A.R. – GST – TN.) in Order-in-Appeal No. AAAR /08/2021 (AR), dated 5-3-2021 in A.R. Appeal No. 11/2020/AAAR. Therefore, the service of "maintaining the micro-compost center and processing the wet waste provide by the Greater Chennai Corporation as mentioned by the applicant, is not pure service. Hence the aforesaid service is not entitled to exemption under serial No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.07.2017.

6. We have carefully examined the statement of facts, supporting documents filed by the Applicant along with application, oral submissions made at the time of Virtual hearing and the comments of the Jurisdictional Authority. It is seen that the applicant has entered into an agreement with Greater Chennai Corporation (GCC) for maintaining the micro-compost centers and processing the Wet Waste provided by the GCC at designated locations in Center Region Zones, 7, 9 and 10 in Chennai. The applicant is before us seeking ruling on the following questions:

- (1) What is the classification of the service viz., "Maintaining the micro-compost centres and processing the wet waste provided by the GCC at designated locations in Center Region Zones 7, 9 & 10 in Chennai?

- (2) Whether the aforesaid service provided by the Applicant is entitled to exemption under serial No.3 of Notification No.12/2017-Ceentral Tax (Rate), dated 28/07/2017, as amended

The questions raised relates to classification of services being supplied and the applicability of a notification to such supply, which are within the ambit of this authority as per Section 97(2) of the CGST/TNGST Act, 2017 and the application is therefore admitted.

7.1 We find that the applicant has entered into an agreement with GCC and the work order S.W.M.C.No. A7/0108A/2020 dated 23.07.2020 is issued by GCC to the applicant for "Maintaining the Micro Compost Centres and Processing the Wet Waste" provided by Greater Chennai Corporation at designated locations in Center Region Zones 7, 9 & 10 at the quoted processing fees of ₹1690/- PMT and for a total contract value of ₹9,09,36,027.50/- for a period of three years.

7.2 The Scope of work as per para 6 of the said agreement is

" The service Agency shall perform the services specified at Section 6 of RFP, which is made an integral part of this Agreement".

Para 6 of the RFP in S.W.M.C No.A7/0108A/2020 is given below for ease of reference:

The service agency should maintain and process by employing labours, operators as per the table 2 (total work force to be engaged) the wet waste design capacity of 49.14 MT/day at 45 locations of Center Region Zones 7,9 & 10. The process to be proposed by the service agency should mandatorily full-fill the following:

- *Processing should be free from odor*
- *Eco friendly and non-polluting process in order to reduce the impact of the processing site in the adjacent areas.*
- *The process should be free from emission, pollution, and contamination of the environment including atmosphere, air, water and earth including control of dust and noise pollution as per TNPCB norms.*
- *The by-product of manure to be handed over to GCC*

Further, the obligations of the Authority(GCC) as per para 8 of the Agreement is as below:

" Authority will support with input requirements and facilitate the Service Agency

for all the services being planned

and the obligations of the Service Agency as per para 6.3 of the RFP is given below:

- *The Service agency should deploy working force as per table 2*
- *They are responsible for issuing of safety gadgets and uniform as per table 3*
- *The Service Agency is responsible for preparation and utilizing the required quantities of inoculums*
- *All the by-product of manure should be handed over to GCC without any charges*
- *The insurance to the working force is the responsibility of the service agency*
- *The Service agency has to maintain register of receiving wet waste from GCC, feeding and manure generated daily and it has be communicated to the respective zonal officer.*

7.3 From the scope of work, obligation of the applicant it is seen that the applicant deploys work forces to maintain the Micro Compost Centers, processes the wet waste provided by GCC and hand overs all the by-product manure to GCC without any charges. The applicant will be paid the service charges which is quoted PMT. From the copy of the Bill submitted, it is seen that the applicant has addressed the Zonal Officer, Zone-9, a bill for the month of December 2021 to March 2022, with overall abstract Month-wise and Tonnage of waste processed. The bill is supported with break-up of Month-wise, Unit-wise/Division-wise(Area-wise), Tonnage handled. The service charges are arrived at based on the tonnage of waste handled and GST is not charged on the service charges billed.

8. With the above factual position, the first question raised by the applicant on classification of the activity is taken up for discussion. Scheme of Classification of Services is provided in the Annexure to Notification No. 11/2017-C.T.(Rate) dated 28.06.2017. SAC 9994 as given in the said Annexure is extracted below:

629	Heading 9994		Sewage and waste collection, treatment and disposal and other environmental protection services
630	Group 99941		Sewerage, sewage treatment and septic tank cleaning services
631		999411	Sewerage and sewage treatment services
632		999412	Septic tank emptying and cleaning services
633	Group 99942		Waste collection services
634		999421	Collection services of hazardous waste
635		999422	Collection services of non-hazardous recyclable materials
636		999423	General waste collection services, residential
637		999424	General waste collection services, other nowhere else classified
638	Group 99943		Waste treatment and disposal services
639		999431	Waste preparation, consolidation and storage services
640		999432	Hazardous waste treatment and disposal services
641		999433	Non-hazardous waste treatment and disposal services

From the above, it is seen that SAC 9994 covers 'Sewage and waste collection, treatment and disposal and other environmental protection services'. The applicant has stated that as per their understanding, the activity is classified under Heading SAC 99942. The activity undertaken by the applicant is waste treatment/processing of wet waste provided by GCC and maintenance of the designated Micro compost centers of GCC, by employing their own personnel. The activity while covered under the Heading 9994, will more appropriately fall under the Group 99943- waste treatment and disposal services rather than group 99942- Waste collection Services. Therefore, we hold that the classification of the activity of Maintaining Micro Compost Centers and processing the wet waste provided by GCC, is classifiable under Heading 9994 and more specifically under group 99943- 'Waste Treatment and Disposal services'.

9.1 The Second question raised by the applicant is on the applicability of serial No.3 of Notification No.12/2017-Ceentral Tax (Rate)., dated 28/07/2017, as amended is taken up for discussion now. The relevant entry is reproduced as under:

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
3	99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil

The above entry exempts

- Pure Services falling under Chapter 99
- Provided to Central Government/State Government/Union Territory/Local authority

- By way of any activity in relation to any function entrusted to a
 - Panchayat under Article 243 G of the Constitution
 - Municipality under Article 243 W of the Constitution

The first criteria to be satisfied is that the services rendered should be 'Pure services' falling under Service Code 99, in the instant case as it can be seen from the facts listed at para 7 above the applicant is obligated to maintain the Micro compost Centres and process the wet waste provided by GCC using his work force and the GCC will support with the input requirements and facilitate with the required infrastructure. The applicant using the requisite manpower will maintain the micro-compost centers, process the wet-waste supplied by GCC and handover all the by-products of Manure to GCC. The billing is also based on the tonnage of waste handled by them. The focal point of the activity rendered in the instant case is that the applicant process the wet-waste for the manure which is given to GCC and the applicant is paid for such processing of waste, which amounts to providing 'pure services' falling under Service Heading 9994. Thus, the first condition stands satisfied

9.2 The service is provided based on the agreement entered into by the applicant with the GCC dated September' 2020. The Greater Chennai Corporation was formed vide G.O.Ms.No.152, Dt.26.10.2015 which was earlier established as Chennai Corporation that originally was formed as Madras Municipal Corporation on the 29th September 1688. The service recipients are various Municipal Corporations which are all local authorities. Section 2(69) of the GST Act defines Local Authority as follows:

(69) "local authority" means—

- (a) a "Panchayat" as defined in clause (d) of article 243 of the Constitution;*
- (b) a "Municipality" as defined in clause (e) of article 243P of the Constitution;*
- (c)*

Clause (e) of article 243P of the Constitution defines "Municipality", reads as "*Municipality*" means an institution of self-government constituted under article 243Q; Article 243Q speaks about the constitution of Municipalities and as per clause (c) of Article 243Q, Municipal Corporation is also considered as Municipality. Article 243Q reads as below:

243Q. Constitution of Municipalities. — (1) There shall be constituted in every State, —

- (a) a Nagar Panchayat (by whatever name called) for a transitional area, that is to say, an area in transition from a rural area to an urban area;*

(b) a Municipal Council for a smaller urban area; and

(c) a Municipal Corporation for a larger urban area, in accordance with the provisions of this Part:

As per Section 2 clause (69) sub- clause (b) of the CGST Act, 2017 'Municipality' as defined in clause (e) of article 243 P of the Constitution is a local authority, hence, in the instant case, the service recipient being GCC, the services are provided to 'Local Authority' by the applicant and the criterion related to recipient is satisfied.

9.3 The next criterion to be verified is whether the activity is a function entrusted to a municipality under Article 243W of the Constitution. Sl.No.6 of The Twelfth Schedule to the Constitution under Article 243 W is as follows:

"6. Public health, sanitation conservancy and solid waste management."

Further, Rule 15 of the Solid Waste Management Rules 2016, vests the Local Authorities with the responsibilities to prepare and implement effective Solid Waste Management of the waste generated in the limits of said authority. On a cogent reading of Sl.No. 6 of the Twelfth Schedule to the Constitution and Rule 15 of the Solid Waste Management Rules 2016, it is evident that it is the duty of the local authority to effectively handle 'Solid Waste Management'. In the case at hand GCC for 'Solid waste management' has offered the service of the maintenance of Micro composting center to the applicant through the bid process and therefore the final criterion is also satisfied.

10. Based on the above, we find that the work order received from GCC to the applicant for maintenance of the Micro Compost Centres is "Pure services' rendered to a GCC, a local authority and the said service are activities entrusted to a municipality under Article 243W of the Constitution. Hence, the applicant is eligible for exemption from GST vide Sl.No.3 of Notification 12/2017-CT. (Rate) dated 28.06.2017(as amended). The central jurisdictional authorities has made reference to ruling issued by TN AAAR in the case of SUMEET FACILITIES LTd and has stated that the exemption claimed is not available to the applicant. In the case referred the services were provided by M/s. Sumeet Facilities Ltd to the concessionaries(who did not satisfy the condition of being a 'Central Government or State Government or Local authority') and not to GCC, a Local authority. In the case at hand, the applicant by virtue of the agreement entered into with GCC, provides the service directly to GCC and therefore, the facts of the case of Sumeet Facilities Ltd is differentiable and the decision is not applicable to the case at hand.

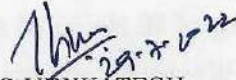
11. In view of the above, we rule as under:

RULING

1. The Maintenance of Micro Compost Centres by the applicant to Greater Chennai Corporation, is classifiable under SAC 9994 as per the Annexure to Notification No. 11/2017-C.T.(Rate) dated 28.06.2017 for the reasons discussed in Para 8 above.
2. The work order received from Greater Chennai Corporation for "Maintaining the Micro Compost Centers and processing of wet waste" are exempted from GST vide Sl.No.3 of Notification 12/2017 CT(rate) dated 28.06.2017(as amended) and the corresponding Notification issued under TNGST Act.


K.LATHA
Member(SGST)




T.G.VENKATESH
Member (CGST)

To
Tvl. Jay Kay Trans,
No. 9/11, First Floor Valarmathi Nagar 2nd Street
Kolathur, Chennai, Tami Nadu. 600 099. **// BY SPEED POST WITH ACK.DUE //**

Copy Submitted to:

1. The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.
2. The Principal Secretary/Commissioner of Commercial Taxes/Member,
IIndFloor, Ezhilagam, Chepauk, Chennai – 600 005.

Copy to:

3. The Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate, 26/1, Mahatma Gandhi Road,
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4. The Assistant Commissioner(ST),
Perambur Assessment circle,
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100 feet Road, Kolathur, Chennai 600 099.
5. Master File/ Spare – 2.