



TELANGANA STATE AUTHORITY FOR ADVANCE RULING
CT Complex, M.J Road, Nampally, Hyderabad-500001.
(Constituted under Section 96(1) of TGSAT Act, 2017)

Present:

Sri B. Raghu Kiran, IRS, Additional Commissioner (Central Tax)

Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)

A.R.Com/07/2020

Date:29.03.2022

TSAAR Order No.15/2022

[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT, 2017.]

1. M/s. Growthmode Consulting Limited, 7-1-27/2, Flat No.403, Suraj Mansion, Ameerpet, Hyderabad, Telangana, 500 016 (36AAACZ1781A1ZK) has filed an application in FORM GST ARA-01 under Section 97(1) of TGSAT Act, 2017 read with Rule 104 of CGST/TGSAT Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGSAT 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 TGSAT Act. Further, for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGSAT Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- for SGST and Rs. 5,000/- for CGST towards the fee for Advance Ruling. The concerned jurisdictional officer also raised no objection to the admission of the application. The application is therefore, admitted
4. **Brief facts of the case:**

M/s. Growthmode Consulting Limited is making supply of human resources to Pimpri Chinchwad Smart City Limited. They are desirous of ascertaining the applicability of GST on HR supply services. Hence this application.

5. **Questions raised:**

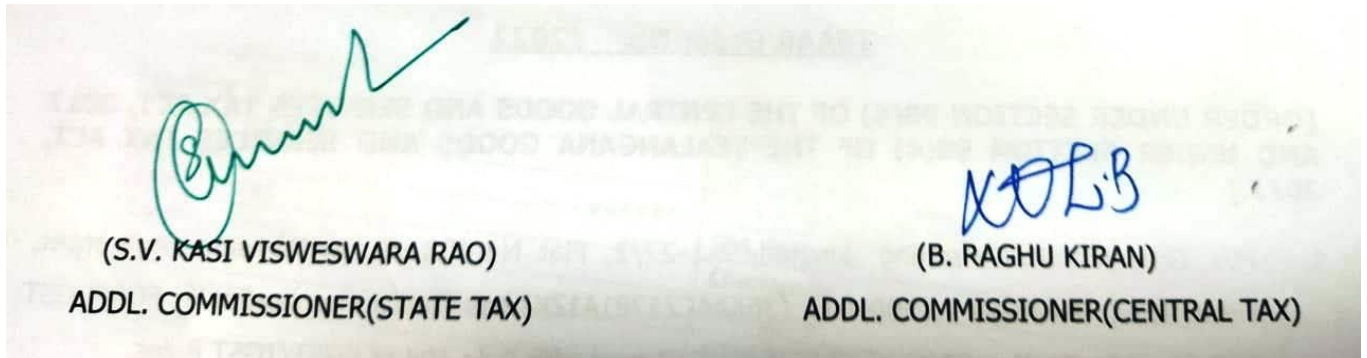
1. GST applicability on HR supply service received by pimpri chinchwad smart city.
2. With reference to the above subject, advance ruling is sought on GST exemption for the HR supply service provided to pimpri chinchwad smart city.

6. **Personal Hearing:**

The Authorized representatives of the unit namely Smt. K.Kalyani, Director and Smt. B.Sandhya, Accounts head attended the personal hearing held on 10-03-2022. The authorized representatives reiterated their averments in the application submitted and requested to dispose the case based on its merits

7. Discussion & Findings:

As seen from the material papers submitted by the applicant, the place of supply of service under Section 12(2) of the IGST Act is in the State of Maharashtra and therefore this AAR is not the appropriate forum in terms of Section 96 of the CGST Act, 2017. Therefore the application is rejected.



To
M/s. Growthmode Consulting Limited,
7-1-27/2, Flat No.403, Suraj Mansion,
Ameerpet, Hyderabad, Telangana- 500 016.

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Secunderabad Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad 500 004.

Copy to:

1. Assistant Commissioner (ST) Begumpet Circle.

//t.c.f.b.o//

Superintendent (Grade-I)