



**TELANGANA STATE AUTHORITY FOR ADVANCE RULING**  
**CT Complex, M.J Road, Nampally, Hyderabad-500001.**  
**(Constituted under Section 96(1) of TGST 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/08/2020**

**Date:29.03.2022**

**TSAAR Order No.16/2022**

**[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.]**

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1. M/s. Poli Vasudeva Reddy, H. No. 8-3-682/1-B, Vishal Towers, Navodaya Colony, Yellareddyguda, Hyderabad – 500 073 (Un Registered Tax Payer) has filed an application in FORM GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST 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 TGST Act. Further, for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGST 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:**

The applicant M/s. Poli Vasudeva Reddy has purchased land from a developer and is desirous of ascertaining if GST is payable on the value of purchase. Hence this application.

**5. Questions raised:**

1. Whether GST is applicable on purchase of a plot for residential purpose?
2. If applicable, under what provisions of GST Act and Rules, 2017 liable to tax?
3. GST is not applicable on sale/purchase of plots, when it is immovable property?
4. It is settled law that no tax shall be levied or collected except by authority of law as per Article 265 of the Constitution of India.



**6. Personal Hearing:**

The Authorized representatives of the applicant Sri Jeelani Basha, Advocate Accountant attended the personal hearing held on 24.03.2022. The authorized representatives reiterated their averments in the application submitted and requested to dispose their application based on merits at the earliest.

**7. Discussion & Findings:**

Section 95(c) defines applicant as any person registered or desirous of obtaining registration under this Act. And Section 95(a) enumerates that a Advance Ruling needs decision for

providing in relation to supply of goods or services undertaken or proposed to be undertaken by the applicant. In the present case, the person applying for Advance Ruling does not qualify under Section 95(c) to be an applicant and also he is not making or proposing to make any supplies of goods or services. In view of these facts, an Advance Ruling cannot be given by this authority. Hence the application is rejected.

 (S.V. KASI VISWESWARA RAO) ADDL. COMMISSIONER(STATE TAX)	 (B. RAGHU KIRAN) ADDL. COMMISSIONER(CENTRAL TAX)
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**[Under Section 100(1) of the CGST/TGST Act, 2017, any person aggrieved by this order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this Order]**

To  
M/s. Poli Vasudeva Reddy,  
H. No. 8-3-682/1-B, Vishal Towers,  
Navodaya Colony, Yellareddyguda,  
Hyderabad – 500 073.

Copy submitted to :

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

Copy to:

1. The Assistant Commissioner(ST), Khairatabad Circle.  
//t.c.f.b.o//

Superintendent (Grade-I)