



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/32/2021

Date:29.03.2022

TSAAR Order No.19/2022

**[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. Rajasekhar Reddy Tummuru, Flat No 801 Survey No 19 To 25 And 42, 8th Floor, Block D, Fortune Prime Apartments Madhapur Village, Serilingampally Mandal Ranga Reddy District, Rangareddy, Telangana, 500081 (36ACWPT1601Q1ZT) 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:**

M/s. Rajasekhar Reddy Tummuru is registered in the State of Telangana and is providing services of renting of immovable property situated in the State of Maharashtra. The applicant is paying IGST for the services rendered inter- state i.e., from Telangana to the State of Maharashtra.

5. **Questions raised:**

Whether the person registered in the State of Telangana who is in possession of an immovable property in the State of Maharashtra is required to be registered in the State of Maharashtra for provision of service related to Renting of Immovable property?

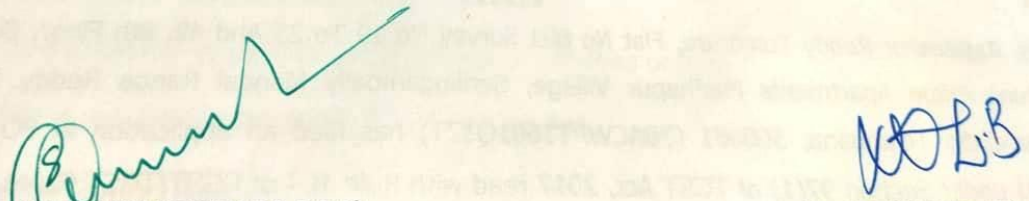
6. **Personal Hearing:**

The Authorized representatives of the unit namely Sri Ravi Teja Reddy, CA attended the personal hearing held on 10.03.2022. The authorized representatives reiterated their averments in the application submitted and requested to dispose their application on merits at the earliest.

7. **Discussion & Findings:**

As seen from the material papers submitted by the applicant, the place of supply of service under Sub Section 3 of Section 12 of the IGST Act is in the State where the immovable property

is located and therefore this AAR is not the appropriate forum in terms of Section 96 of the CGST Act, 2017. Therefore the application is rejected.



(S.V. KASI VISWESWARA RAO)
ADDL. COMMISSIONER(STATE TAX)

(B. RAGHU KIRAN)
ADDL. COMMISSIONER(CENTRAL TAX)

[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. Rajasekhar Reddy Tummuu,
Flat No 801 Survey No 19 To 25 And 42,
8th Floor, Block D, Fortune Prime Apartments
Madhapur Village, Serilingampally Mandal
Ranga Reddy District, Rangareddy,
Telangana, 500 081.

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Medchal Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad – 500 004

Copy to:

1. The Assistant Commissioner(ST), Hydernagar- I Circle.

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

Superintendent (Grade-I)