



**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 S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes)**  
**Sri Sahil Inamdar IRS., Additional Commissioner (Central Taxes)**

**A.R.Com/01/2023**

**Date:01.06.2023**

**TSAAR Order No.11/2023**

**[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. Comsat Systems Private Limited, Plot No.22, Industrial, Development Area, Road No.3, Mallapur, Medchal Malkajgiri, Telangana- 500 076 (36AABCC9880E1ZI) 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 Applicant has declared that the questions raised in the application have neither been decided by nor are pending before any authority under any provisions of the GST Act. The application is therefore, admitted.

**4. BRIEF FACTS OF THE CASE:**

- 4.1 The applicant Comsat Systems Private Limited is engaged in manufacture, supply, install, testing and commissioning of satellite communication antenna systems. As seen from the details in the application, they submitted that the antennas manufactured at their factory (Hyderabad, Telangana) are required to be installed at various locations in different states of our Country. That they are required to install the antenna systems in various state of India, including Andaman, Nicobar Dweep Islands.

That they have to install 19 Nos., of 7 M antenna systems at various locations/states in India and that M/s. Bharat Electronics Ltd., Bangalore Karnataka is insisting us to have separate temporary GST number for each location / states in the various states of India.

Thus they are being directed by the contractee to obtain an Advance Ruling regarding their liability to raise an IGST invoice. Hence the application.

**4.2 Company Background:**

M/s. Comsat Systems Pvt Ltd. was established in the year 1982, and is in the line of manufacture of Antenna Systems for Satellite Communications and other Antennas in the UHF / VHF Frequencies. Presently the Company is manufacturing a wide range of Large Steerable

Earth Station Antennas with Cassegrain / Gregorian configuration for Hub / Teleports and VSAT Antennas in C / Ext C / Ku / Ka bands both Prime Focus and Off-set types from 11M to 1M in diameter with various configuration in the mount like Fixed / Static / Non Penetrating / Transportable / Mobile applications. The Company manufactures Mobile VSATs for SNG / OB vans.

The Company has taken Technical knowhow (under Technology Transfer agreement) from Space Applications Center, ISRO Ahmedabad for C / Ext C Band feeds & Antennas for 11 M & 7.5M diameter. The company has a full fledged workshop (about 20,000 Sq.ft built up area) with the required Mechanical and Electronic test equipment to manufacture Antennas, Mounts & Feed Systems. The company has an office space of 11000 sq.ft.

The Company manufactures Antenna Control Systems, Beacon Tracking Receivers, Motor Controllers, Feeds & Control Electronics Systems to suit customer requirements. The Company has the test facilities for Antenna and Feeds upto 40 GHz

**5. QUESTIONS RAISED:**

Can we raise an IGST invoice for supply of services such as installation, testing and commissioning of antennas installed in other States, other than the home State?

**6. PERSONAL HEARING:**

Responding to the personal hearing notice issued on 17.01.2023, the applicant has filed a reply stating that they are not appearing for the personal hearing and requested to pass orders as per the records available.

**Opinion expressed by Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Member), on the issues raised by the applicant.**

**7. DISCUSSION & FINDINGS:**

The applicant has filed this application for advance ruling on 05.01.2023 and has not filed any additional material other than the application. Further they have also not availed the opportunity for personal hearing and requested the Authority for Advance Ruling to pass orders as per the records available. The only record available is the content in the application dated 05.01.2023.

At Para 12B of the application, the following information is available:

- The company is engaged in manufacturing, supply, install, testing and commissioning of satellite communication antennas system.

At Para 15 of the application, the following facts having a bearing on the question raised are enumerated:

- They have to install 19 Nos of 7 Mtr antenna systems supplied by M/s Bharat Electronics Ltd, Bangalore Vide their PO No. 4800062196. M/s Bharat Electronics Ltd, Bangalore is insisting us that they need to raise invoice for the installation testing & commissioning activities.
- The Installation of the antenna is carried out with a group of 6 to 7 skilled technician in about 10 days time with normal tools & tackles and does not require any special type of machinery/equipment.
- The Commissioning activities take about 5 days time by experienced Engineers and again do not require any sophisticated equipments.

At Para 16 of the application, the following is mentioned:

- The antennas are to be installed at various locations/states in India.

- M/s. Bharat Electronics Ltd, Bangalore require advance ruling certificate that we can raise IGST invoice.

**Opinion expressed by Sri Sahil Inamdar, Additional Commissioner, (Central Member) on the issues raised by the applicant.**

**8. DISCUSSION & FINDINGS:**

The applicant has filed this application for advance ruling on 05.01.2023 and has not submitted any additional material other than the application. Further they have also not availed the opportunity for personal hearing and requested the Authority for Advance Ruling to pass orders as per the records available. The only record available is the content in the application dated 05.01.2023.

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- The Commissioning activities take about 5 days time by experienced Engineers and again do not require any sophisticated equipments.

At Para 16 of the application, the following is mentioned:

- The antennas are to be installed at various locations/states in India.
- M/s. Bharat Electronics Ltd, Bangalore require advance ruling certificate that we can raise IGST invoice.

As seen from the above, they are installing the antenna supplied to M/s. Bharat Electronics Limited, Bangalore. This amounts to rendering of service which includes installation, testing and commissioning whose place of supply has to be determined under provisions of the IGST Act, 2017.

The jurisdiction of the AAR with respect to the scope of Advance Ruling is enumerated under Section 97 of the CGST Act, 2017 and the sub section (2) contains the exhaustive list of subjects on which a ruling can be sought. If the clarifications sought in the application in FORM GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules does not fall within the ambit of the list of issues as detailed in provisions of section 97(2) of CGST/TGST Act'2017, it makes the application liable to be rejected.

Relevant provisions of section 97 of CGST/TGST Act'2017 are produced below:

***"97. Application for advance ruling.— (1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such***

*form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.*

*(2) The question on which the advance ruling is sought under this Act, shall be in respect of,—*

*(a) classification of any goods or services or both;*

*(b) applicability of a notification issued under the provisions of this Act;*

*(c) determination of time and value of supply of goods or services or both;*

*(d) admissibility of input tax credit of tax paid or deemed to have been paid;*

*(e) determination of the liability to pay tax on any goods or services or both;*

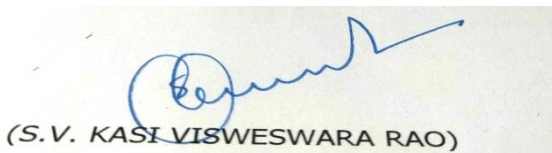
*(f) whether applicant is required to be registered;*

*(g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term."*

In view of the above discussions made by both members, The Ruling is given as under:

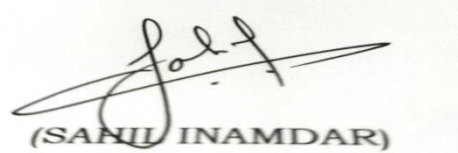
The above list in Section 97(2) of the CGST/TGST Act'2017 does not have any reference to determination of "Place of Supply." Since the question raised by the Taxpayer pertains to determination of place of supply of the services rendered by the taxpayer ,therefore the application is liable to be rejected as the queries raised do not fall within the ambit of provisions of section 97(2) of CGST/TGST Act'2017.

Hence the application is rejected.



(S.V. KASI VISWESWARA RAO)

ADDL. COMMISSIONER(STATE TAX)



(SANIL INAMDAR)

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. Comsat Systems Private Limited  
Plot No.22, Industrial, Development Area,  
Road No.3, Mallapur, Medchal Malkajgiri, Telangana- 500 076.

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Secunderabad Commissionerate, GST Bhavan, Basheerbagh, Hyderabad, Telangana, 500004.

Copy to:

3. The Superintendent (Central Tax), Nacharam Range