



**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, Additional Commissioner (Central Taxes)**

**A.R.Com/20/2021**

**Date: 29.09.2023**

**TSAAR Order No. 17/2023**

**[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. Srico Projects Private Limited, 178/A, Srico, Road No.12, MLA Colony, Banjara Hills, Hyderabad, Telangana, 500034 (36AAGCS7109F1ZD) 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:**

M/s. Srico Projects Private Limited, are works contract executing civil works for Central Government Employees Welfare Housing Organization (CGEWHO) and have applied for advance ruling in order to obtain clarification regarding rate of tax on works executed for the Government. A rejection order was issued on 03-06-2022 as it was observed by the members of the authority that DGGI, Hyderabad Zonal Division has initiated an enquiry into the business activities of the applicant and also issued a notice to them on 15-12-2021 and therefore their case falls under the first proviso to Sec 98(2) of the CGST Act, 2017 wherein their application is liable to be rejected as the question raised by them in the application is pending or decided in such proceedings before the DGGI.

The AAR relied on the first proviso under Section 98(2) which reads as follows::

"Provided that the authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any provisions of this Act".

Thus the AAR opined that if the question raised is pending or decided in any proceedings pertaining to the applicant the authority shall refuse to admit such application and accordingly rejected the application.

The applicant approached the Hon'ble High Court in W.P.No.26145 of 2022 and the Hon'ble High Court in their orders dated: 17.08.2022 directed the AAR to consider the application as the investigation of the DGGI was initiated after the applicant filed his application. Hence the present proceedings.

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## **5. QUESTIONS RAISED:**

1. Whether CGEWHO is covered under the definition of the term "Government Entity" as per Notification No.11/2017 & 31/2017?
2. IF CGEWHO falls under the definition of Government Entity, then kindly also clarify whether the tax rate of 12% (CGST@6% + SGST@6%) is applicable to the contract entered into by the applicant with CGEWHO, in pursuance of Notification No.11/2017 – Central tax rate F.No.354/117/2017 – TRU dated 28th June, 2017 and amended Notification No.24/2017 – Central Tax (Rate) dated 21st September' 2017 read with Notification No.31/2017 – Central Tax (Rate)) dated 13th October 2017?

## **6. PERSONAL HEARING:**

The authorized representatives reiterated their averments in the application and requested the AAR to dispose the case on basis of merits.

It is the contention of the applicant that they are executing Contracts to a Government Entity by name 'Central Government Employees Welfare Housing Organization (CGEWHO)'. The AAR has abstracted the definition of 'Government Entity' from Notification No.11 of 2017, which is as follows:

"Government Entity means an authority or a board or any other body including a society, trust, corporation,-

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

[with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."

The AAR has drawn the attention of the above definition to the applicant and requested to file further evidence in form of:

1. Notification by which the organization CGEWHO has been created.
2. The percentage equity/control of the Central Government in the said organization.
3. The communication / directions issued by the Central Government to CGEWHO for execution of the contract in which the applicant has participated as the contractor.

As the applicant did not filed the required information, a final hearing notice was also given on 14.08.2023 to produced the above documents.

## 7. **DISCUSSION & FINDINGS:**

It is observed by the AAR that the information requested could not be filed by the applicant till date. The said information is crucial to forming an opinion by the AAR therefore in the absence of the said material the AAR is not in a position to give its clarification on the questions raised before it by the applicant. Hence the application is dismissed.

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

  
(SAHIL INAMDAR)  
(ADDL.COMMISSIONER (CENTRAL TAXES))

**[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. Srico Projects Private Limited,  
178/A, Srico, Road No.12, MLA Colony,  
Banjara Hills, Hyderabad,  
Telangana-500034

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Taxes), Hyderabad Commissionerate, Room No. 813, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad 500 004.

Copy to:

3. The Superintendent (Central Taxes), Jubilee Hills-II - Circle.