



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/04/2022

Date:15.07.2022

TSAAR Order No.42/2022

**[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. Sandheera Infratech Private Limited, Office No 901, 9, Taramandal Complex, No 5-9-13, Saifabad, Hyderabad, Telangana - 500 004 (36ABBCS8992E1ZX) 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. Sandheera Infrastructure Private Limited are in the business of construction of residential apartments especially affordable housing. They submit in the application that they are unable to interpret the meaning of 'Geographical limit of Hyderabad' as mentioned in Notification No.3 of 2019 under GST. Hence this application.
- 5. Questions raised:**
 1. What is the geographical limit of the city of Hyderabad, Telangana as per Notification No.3 of 2019 – GST Rate?

6. Personal Hearing:

The Authorized representatives of the unit namely Sri Balaji Biradar, CA & Sri Suresh Kumar Rathi, CA attended the personal hearing held on 28.06.2022. The authorized representatives reiterated their averments in the application submitted and requested to pass orders accordingly.

7. Discussion & Findings:

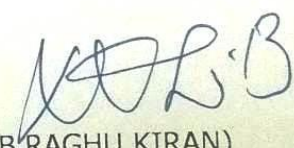
It is to inform that under Section 97 of the CGST Act, 2017 the questions on which the advance ruling is sought shall be in respect of (7) specified items only, which are

- 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.

The applicant's question does not fall under any of the above category, therefore the application is rejected.



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



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

To
M/s. Sandheera Infratech Private Limited,
Office No 901, 9, Taramandal Complex,
No 5-9-13, Saifabad, Hyderabad,
Telangana - 500 004.

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:

3. The Superintendent (Central Tax) Red Hills Range, 1st Floor, H.No.5-8-196-207, 207A, Jusbagh, Nampally, Hyderabad - 500 001