



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 Tax)
Sri Sahil Inamdar, Additional Commissioner (Central Tax)

A.R.Com/11/2022

Date:20.10.2022

TSAAR Order No.51/2022

**[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. Comsat Systems Private Limited, Plot No.22, Industrila, 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:

The applicant Comsat Systems Private Limited is engaged in manufacture, supply, install, testing and commissioning of satellite communication antenna systems. 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 registration in all the States where they are executing the contract which is contrary to their understanding of the provisions of the Act. Hence this application.

5. Questions raised:

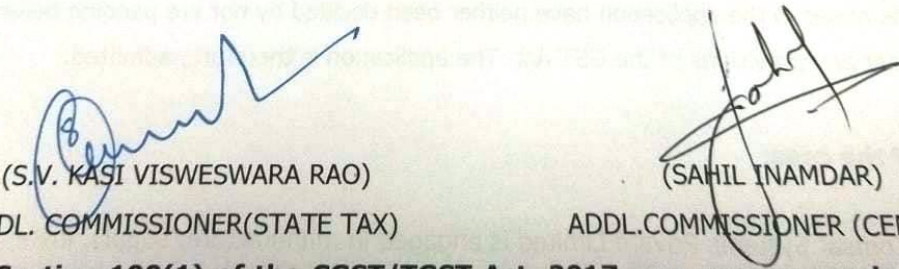
1. Is it necessary to have temporary GST Registration at various locations/States for each location to claim GST tax installation, testing & commissioning of antennas?
2. How far Sec.22 of the CGST Act is applicable?
- 3.

6. Personal Hearing:

The Authorized representatives of the applicant i.e., C.K.V. Shastri, General Manager (Marketing) & Sachin Chand, Manager (Marketing) have attended the personnel hearing on 27.09.2022 and reiterated the questions raised in their application and requested to dispose the case on merits.

7. Discussion & Findings:

The applicant is having his place of business in the state of Telangana and is seeking a ruling on his liability to obtain a registration in other states where he is executing to contracts including installation, testing and commissioning of antennas. In this connection it is inform that under section. 96 of the CGST Act, the authority for advance ruling constituted under the provisions of a state goods and services Act shall be deemed to be the authority for advance ruling of that state. As seen from this provision there is a territorial nexus between the authority for advance ruling of a state and its geographical boundary. Therefore, this advance ruling authority constituted under the Telangana State Goods and Services Act cannot give a ruling on the liability arising under the CGST Act or SGST Act in a different state. Therefore, the application is Rejected.



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

(SAHIL 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, Industrila, 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, Room No. 800, 7th Floor, GST Bhavan, Hyderabad Telangana -500004.

Copy to:

3. The Superintendent (Central Tax) Nacharam Range, H.No.40-41/87/1,1st, 2nd,4th and 5th Floors, Navya Estates, Moula Ali, Hyderabad - 500 040.

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

Superintendent (Grade-I)