
Updates/GST/Advance Ruling/Legal-27-10/2023
Dt. 04/05/2023

(Advance Rulings in Gujarat from 1st April to 30th April 2023)

Advance Ruling Branch
Gujarat State Tax Department

Rulings given by Authority of Advance Rulings (AAR)

Ajit Babubhai Jariwala (Trade Name : Tathastu Architects)

Sr. No.	Advance Ruling sought for	Ruling
1.	Whether the <u>'Architectural Consultancy Service' provided by the applicant to Surat Municipal Corporation for construction of SMIMER Hospital & College Campus is covered under entry no. 3 of notification No. 12/2017-Central (Rate) dated 28.6.2017 & thus is exempt?</u>	1. The 'Architectural Consultancy Service' provided by the applicant to Surat Municipal Corporation [SMC] for construction of SMIMER Hospital & College Campus is <u>covered under entry no. 3 of notification No. 12/2017-Central (Rate) dated 28.6.2017 & thus is exempt from GST.</u>
2.	If the exemption under entry no. 2 of the notification No. 12/2017-Central (Rate) dated 28.6.2017 is applicable to the applicant, accordingly <u>will the 'pure services' provided by a sub contractor to the applicant also be covered under the said exemption?</u> Or if the applicant provides <u>sub contract of pure services to another contractor of the SMC will the exemption be available to the applicant</u> provided that the exemption is available to the direct contractor of SMC?	2.(i) In view of the findings listed in para 21 <i>supra</i> , <u>we refuse to answer the question</u> as to whether the exemption under entry no. 3 of the notification No. 12/2017-Central (Rate) dated 28.6.2017 would be applicable to the sub-contractor of the applicant, if the same is available to the applicant. 2(ii) <u>If the applicant provides sub contract of pure services to another contractor of the SMC the supply would not fall within the ambit of entry no. 3</u> of the notification No. 12/2017-Central (Rate) dated 28.6.2017 and would be leviable to GST.
3.	<u>If the entry number 3</u> of the notification No. 12/2017-Central (Rate) dated 28.6.2017 is not <u>applicable</u> to the applicant then accordingly the services provided by the applicant will be taxed under <u>which HSN/SAC code and the rate of tax</u> thereof?	3. Since the first question is answered in affirmative, <u>the third question becomes infructuous.</u>

Nandini Ashram Trust

Sr. no.	Advance Ruling sought for	Ruling
1. 2.	Whether they <u>are liable for GST registration?</u> Whether they are <u>liable to pay tax under GST</u> registration.	<p>➤ The applicant <u>is liable for GST registration in terms of section 22</u> of the CGST Act, 2017, subject however to the threshold limit of his aggregate turnover exceeding rupees twenty lac rupees.</p> <p>➤ The applicant is <u>liable to pay GST in terms of notification No. 20/2019-Central Tax (Rate)</u> dated 30.9.2019 as amended vide notification No. 3/2022-CT (Rate) dated 13.7.2022, effective from 18.7.2022.</p>

Thanks

Note:

- a) The above rulings are available on the department's website for reference.**
- b) Please contact the Advance Ruling Branch in case of any ambiguity in the above rulings.**