
Updates/GST/Advance Ruling/Legal-40-23/2023
Dt. 31/12/2023

(Advance Rulings in Gujarat from 1st Dec. to 31st Dec. 2023)

Advance Ruling Branch
Gujarat State Tax Department



Rulings given by Appellate Authority of Advance
Rulings (AAAR)

M/s. Ahmedabad Janmarg Limited

| Sr. no. | Advance Ruling sought for | Ruling |
|--------------------|---|--|
| 1. 2 3 4 | <p>Whether AJL would be qualified as 'Local Authority' under the Central Goods and Services Tax Act, 2017?</p> <p>Whether AJL is liable to pay GST on procurement of security services received from any person other than body corporate under reverse charge mechanism, considering the exemption granted in sl. no. 3 of Notification No. 12/2017 – Central Tax (Rate) or sl. no. 3 of Notification No.09/2017 – IGST (Rate)?</p> <p>Whether AJL is required to pay GST on advertisement services or the service recipient of AJL is required pay GST under reverse charge mechanism considering Notification no. 13/2017-Central tax (Rate) dated 28-06-2017?</p> <p>Whether AJL is required to be registered as a deductor under GST as per the provision of Section 24 of the CGST Act?</p> <p>If AJL does not qualify to be local authority under Central Goods and Services Tax Act, 2017 in Part A, can be it construed to be a government entity or a governmental authority?</p> | <p>we reject the appeal filed by appellant M/s Ahmedabad Janmarg Limited against Advance Ruling No. GUJ/GAAR/R/27/2021 dated 19.07.2021 of the Gujarat Authority for Advance Ruling.</p> |

M/s. Rajkot Nagarik Sahakari Bank Ltd

| Sr. no. | Advance Ruling sought for | Ruling |
|-------------------|--|--|
| 1. 2 3 4 | <p>Whether the incentives received under “Atma Nirbhar Gujarat Sahay Yojna” dated 16.05.2020 declared by the Gujarat Government could be considered as subsidy and not chargeable to tax?</p> <p>Whether the incentive received under said scheme could be considered as supply of service under the provisions of section 7 under CGST Act?</p> <p>Whether the incentive received under said scheme if considered as supply then would it be covered under section 7(2) of CGST Act?</p> <p>Whether the incentive received under said scheme could be considered as excluded from the value of taxable supply under section 15(2)(e) of CGST Act, 2017.</p> | <p>The appeal filed by appellant M/s Rajkot Nagrik Sahakari Bank Limited against Advance Ruling No. GUJ/GAAR/R/35/2021 dated 30.07.2021 of the Gujarat Authority for Advance Ruling is rejected.</p> |

M/s. IDMC Limited

| Sr. no. | Advance Ruling sought for | Ruling |
|----------------|--|---|
| 1. | <p><i>Whether contract involving supply of equipment/machinery & erection, installation & commissioning services without civil work thereof would be contemplated as composite supply of cattle feed plant under GST regime? If the supplies would qualify as composite supply, what would be the classification of this bundle and applicable tax rate thereon in accordance with Notification No. 01/2017 – CT(Rate) dated June 28, 2017 (as amended).</i></p> | <p>we reject the appeal filed by appellant M/s. IDMC Ltd and uphold the Advance Ruling No. GUJ/GAAR/R/2022/14 dated 14.03.2022 of the Gujarat Authority for Advance Ruling.</p> |
| 2. | <p><i>Whether contract involving supply of equipment/machinery & erection, installation & commissioning services with civil work thereof would be contemplated as works contract service or not. If the supplies would qualify as composite supply of works contract, what would be the classification and applicable tax rate thereon in accordance with Notification No. 11/2017 – CT(Rate) dated June, 28, 2017 (as amended).?”</i></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.**