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**Updates/GST/Advance Ruling/Legal-47-7/2024**  
**Dt. 30/04/2024**

**(Advance Rulings in Gujarat from 1<sup>st</sup> March to 30<sup>th</sup> April 2024)**

**Advance Ruling Branch**  
**Gujarat State Tax Department**

Rulings given by Authority of Advance Rulings (AAR)

## M/s Abans Alternative Fund Manager LLP

Sr. no.	Advance Ruling sought for	Ruling
1.	<p><b>Questions on which Advance Ruling sought:</b></p> <p>Whether an applicant which is a SEZ Unit is required to pay tax under reverse charge mechanism on services received from advocate by virtue of Notification No. 13/2017 - Central Tax Rate (as amended time to time)?</p>	<p>1. The applicant, an SEZ unit, is not required to pay GST under RCM on specified services in accordance with notification No. 10/2017-IT(Rate) dated 28.6.2017 as amended from time to time, subject to furnishing a LUT or bond as specified in condition (i) of para 1 of notification No. 37/2017-CT.</p>
2.	<p>If, answer to the above point is in the affirmative, then the tax under reverse charge mechanism is required to be paid under which tax head i.e., IGST or CGST and SGST?</p>	<p>2. In view of the answer to question (1) above, the second question is rendered infructuous.</p>

# M/s Perma Pipe India Private Limited

Sr. no.	Advance Ruling sought for	Ruling
1.	<p><b>Questions on which Advance Ruling sought:</b></p> <p>Whether the activity of insulating of bare M. S. Pipes provided by the customers on job work basis by using PU Foam and PE Film/HDPE jackets owned by the applicant would be classifiable under clause (iv) of Sr. No. 26 or under Sr. No. 27 of notification No. 11/2017-CT (Rate) dated 28.6.2017.</p>	<p>The activity of insulating of bare M.S. Pipes provided by the registered customers on job work basis by using PU Foam and PE Film/HDPE jackets owned by the applicant would be classifiable under clause (id) of Sr. No. 26 of notification No. 11/2017-CT (Rate) dated 28.6.2017. Further, it would be classifiable under clause (iv) of Sr. No. 26 of notification No. 11/2017-CT (Rate) dated 28.6.2017 in respect of similar service provided on goods belonging to unregistered persons.</p>

# M/s Waaree Energies Limited

Sr. no.	Advance Ruling sought for	Ruling
1.	<p><b>Questions on which Advance Ruling sought:</b></p> <p>Whether the applicant being an SEZ unit is required to pay tax under reverse charge mechanism on specified services in accordance with notification No. 10/2017-IT(Rate) dated 28.6.2017 as amended from time to time.</p>	<p>The applicant, an SEZ unit, is not required to pay GST under RCM on specified services in accordance with notification No. 10/2017-IT(Rate) dated 28.6.2017 as amended from time to time, subject to furnishing a LUT or bond as specified in condition (i) of para 1 of notification No. 37/2017-CT.</p>

# Thanks

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**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.**