


<b>GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.</b>	
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ADVANCE RULING NO. GUJ/GAAR/R/2023/27  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2022/AR/60)

Date: - 12.07.2023

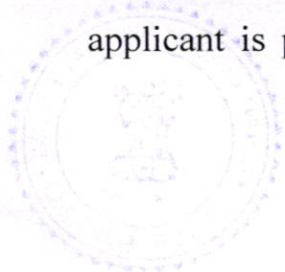
Name and address of the applicant	:	M/s. Pooja Construction Co. Shop No. 402, Nakshtra 7 Commercial Complex, 4 <sup>th</sup> floor, Rajya Road, Rajkot, Gujarat 360 005.
GSTIN of the applicant	:	24AAYFP6536C2ZX
Date of application	:	30.11.2022
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(b) (f)
Date of Personal Hearing	:	23.03.2023
Present for the applicant	:	Sanjay Mulchandani, Krunal Gorasia, Amit Raval

**Brief facts:**

M/s. Pooja Construction Co, Shop No. 402, Nakshtra 7 Commercial Complex, 4<sup>th</sup> floor, Rajya Road, Rajkot, Gujarat 360 005 [for short – ‘applicant’] is a partnership firm, engaged in carrying on the business of general government civil contractors, providing work contract service in relation to construction, erection, repairing, renovation, maintenance of immovable properties and their GST registration number is 24AAYFP6536C2ZX.

2. The applicant has stated that they have entered into an agreement with Narmada Valley Development Department, a government entity for Operation & Maintenance of V.T Pumps, Centrifugal Pumps with Motor, K.V. sub-station installed at Kathora Lift Irrigation Scheme, Stage- I, II, III, at Bhopal, Madhya Pradesh, for a period of 5 years. The above work has been allotted to the applicant consequent to succeeding bidding process.

3. The applicant has further informed that they are registered in Gujarat State; that they have been allotted work orders from other States also. The applicant is providing services in relation to work contract services in terms of



section 2(119) of the CGST Act, 2017. The receiver of service being a local authority, has prompted the applicant to make this application, to ascertain the applicable rate of GST. It is further stated in the application that the services provided includes supply of goods as well as Manpower Services.

4. The applicant under Sr. No. 14 of Form GST ARA -01, which is the application form for Advance ruling, has not clearly specified the questions. However from what can be deciphered, we find that the ruling sought is primarily on the following questions viz

- (i) Whether the applicant is required to obtain registration with State Tax Authorities of Madhya Pradesh State.
- (ii) Tax Rate that will be applicable for providing the above service.
- (iii) SAC code applicable for providing above service under Work Contract.

5. Personal hearing in the matter was held on 23.3.2023, wherein Shri Sanjay Mulchandani, Kunal Gorasia and Shri Amit Raval, appeared and reiterated the grounds mentioned in the application. On being specifically asked, it was informed that the supply is made in the state of Madhya Pradesh.

### **Discussion and findings**

6. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

7. We have considered the submissions made by the Applicant in their application for advance ruling as well as the submissions made during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

8. Prima facie we find that the application including questions posed before us seeking a ruling is not only cryptic but also difficult to comprehend.

9. On going through the first question, it is felt that the applicant has made this application before the Gujarat Authority for Advance Ruling, seeking a






ruling on whether he is liable to get himself registered under Madhya Pradesh GST.

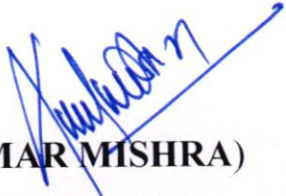
10. On being asked during the personal hearing it was informed that the place of supply of their service is Madhya Pradesh. Since the contract is not provided and also since the facts mentioned is cryptic and difficult to comprehend, we are of the opinion that the proper authority for giving a ruling on the aforementioned question is the Madhya Pradesh AAR and not GAAR.

11. In view of the above without going into the other questions, on the issue of jurisdiction, we pass the Ruling:

**Ruling**

The application filed by the applicant is rejected as the GAAR does not have the jurisdiction to rule on the question on account of the fact that as per the applicant the place of supply is Madhya Pradesh.

  
(MILIND KAVATKAR)  
MEMBER (SGST)

  
(AMIT KUMAR MISHRA)  
MEMBER (CGST)

Place: Ahmedabad

Date: 12 /07/2023

