



सत्यमेव जयते

BEFORE THE AUTHORITY FOR ADVANCE RULINGS  
for the State of Andhra Pradesh ( Goods and Service Tax )  
(5th Floor, O/o Chief Commissioner of Commercial Taxes, D.No:5-56, Block-B, R.K  
Spring Valley Apartments, Edupugallu, Vijayawada-521151.)

Present:

Sri. J.V.M Sarma (Member)

Sri.Amaresh Kumar (Member)

The 9<sup>th</sup> day of October, 2018

Order .No. AAR/AP/ 7 (GST)/2018

In

Application No.AAR/ 27 (GST)/2018

1	Applicant	M/s SANGHAMITRA CONSTRUCTIONS (GSTIN:37ADDPV9714C1ZD) # 39/622-52, Flat.No.306, Sai Residency, Aravinda Nagar, Kadapa – 516002.
2	Jurisdictional Officer	Assistant Commissioner, Kadapa I Circle
3	Present for the Applicant	Sri. V.M. Madhukar Reddy
4	Present for the Jurisdictional Officer	Remarks Received
5	Date of Personal hearing	14 <sup>th</sup> September 2018

Note: Under Section 100 of the APGST Act'2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section 99 of APGST Act'2017, within a period of 30 days from the date of service of this order.

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M/s Sanghamitra Constructions,(hereinafter also referred as applicant), having GSTIN: 37ADDPV9714C1ZD, # 39/622-52, Flat.No.306, Sai Residency, Aravinda Nagar, Kadapa – 516002, are involved in works contract services.

The applicant had paid the prescribed fee for seeking advance ruling through challan vide CPIN :18083700062247, dated : 17.08.2018.

The applicant had filed an application in Form ARA-01, for seeking advance ruling on certain issues through online on 07.09.2018. The issues on which the clarification sought by the applicant are as follows...

1. . Whether the composite supply of works contract provided to M/s APSPDCL, is entitled to CGST @6% & SGST @6% considering the said "entity " is falling under the definition of 'Government Entity', as prescribed under Notification No. 31/2017 – Central tax ( rate ), dated : 13.10.2017?
2. Whether works contract agreements awarded by APSPDCL in respect of DDUGY for which grants/ subsidies from GOI/ GoAP are embedded in expenditure plan/ budget are entitled to fit in the nature of 'non – commercial' under the said Notification with retrospective effect 13.10.2017?
3. In which case, what is the procedure laid down under the GST law to claim the tax paid in excess of 12% ( 18%-12%) for the period from date of Notification till the date of circular in order to pass on the same to APSPDCL as per their circular dated 04.06.2018?
4. If the applicable rate of GST is 12%, in view of the above what is the rate applicable for the work done by sub- contractor?

In this connection, the authority for advance ruling requested for remarks of jurisdictional officer i.e. Assistant Commissioner (ST), Kadapa I Circle, Kadapa division. as the taxpayers was allotted to 'STATE' as per Section 98(1), and received remarks from the jurisdictional officer that no proceedings are pending before any authority on the issues raised by the applicant in his application.


Based on the remarks of the jurisdictional officer, this authority had called the applicant to attend personal hearing on 14<sup>th</sup> September 2018.


The applicant made a request in written dated 14<sup>th</sup> September 2018, prior to the personal hearing, for withdrawal of their advance ruling application.

Keeping in view of the request made by the applicant, the authority passed the following order:

**ORDER**

Since the applicant withdrew the application before personal hearing, the same is dismissed. Accordingly, the application "disposed off".

  
Sd/- (J.V.M SARMA)  
Joint Commissioner (State Tax),  
Authority for Advance Ruling,  
Andhra Pradesh.

  
Sd/- (AMARESH KUMAR)  
Joint Commissioner (Central Tax),  
Authority for Advance Ruling,  
Andhra Pradesh



