

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, 8th floor, H-Wing, Mazgaon, Mumbai - 400010.
 (Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

- (1) Shri B. Timothy, Addl. Commissioner of Central Tax, (Member)
 (2) Shri B. V. Borhade, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id		27AACCC3303K1ZX
Legal Name of Applicant		CITY AND INDUSTRIAL DEVELOPMENT CORPORATION OF MAHARASHTRA LIMITED
Registered Address/ Address provided while obtaining user id		CIDCO BHAVAN, CBD BELAPUR, NAVI MUMBAI- 400 614
Details of application		GST-ARA, Application No. 111 Dated 16.01.2019
Concerned officer		Dy. Commr. of S.T.(RAI-VAT-E-002) LTU-1, Raigad division.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	The applicant proposes to engage in the activities of "lease, tenancy, easement or granting license to occupy land" to a local authority; these activities amount to 'supply of services' in terms of Section 7(1)(d) of the Central Goods and Services Tax Act, 2017 (in short, 'the CGST Act, 2017') read with the respective entries at Sr. No. 2(a) of Schedule II, of the CGST Act, 2017 as well as of the Maharashtra Goods and Services Tax Act, 2017 (in short, 'the MGST Act, 2017').
Issue/s on which advance ruling required		(i) classification of goods and/or services or both (v) determination of the liability to pay tax on any goods or services or both
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

PROCEEDINGS

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by M/s. CITY AND INDUSTRIAL DEVELOPMENT CORPORATION OF MAHARASHTRA LIMITED, seeking an advance ruling in respect of following questions.

- (1) Whether the supply of services by the applicant, of 'transfer by way of lease' of vacant plots of 'Maharashtra State Government owned lands' or 'privately owned lands acquired under the Land Acquisition Act, 1894 by the Maharashtra State Government' vested in CIDCO, to:

(a) *Navi Mumbai Municipal Corporation ('NMMC')*, for intended development thereof and construction of buildings by the latter on each of those plots, demarcated for separate use as:

- (i) *Indoor Recreation Centre,*
- (ii) *Slaughter House;*

(b) *Panvel Municipal Corporation ('PMC')*, for intended development thereof and construction of buildings by the latter on each of those plots, demarcated for separate use as:

- (i) *PMC Ward Office(s),*
- (ii) *PMC Commissioner's residence, and*
- (iii) *PMC Mayor's residence;*

can be said to covered within the scope of entry at Sr. No. 3 or any other entry of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended by Notification No. 32/2017-Central Tax (Rate) dated 13.10.2017, 47/2017-Central Tax (Rate) dated 14.11.2017 further amended by Notification No. 02/2018-Central Tax (Rate) dated 25.01.2018 read with parallel notifications issued under the **MGST Act, 2017?**

Please note that each allotment of plot for specific use would be a different transaction of supply of service by CIDCO.

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further \, henceforth for the purposes of this Advance Ruling, a reference to 'GST ACT 'would mean CGST Act / MGST Act .

02 FACTS AND CONTENTION - AS PER THE APPLICANT

CITY AND INDUSTRIAL DEVELOPMENT CORPORATION OF MAHARASHTRA LIMITED (in short, "CIDCO"), the Applicant, a limited company registered under the Companies Act, 1956 wholly owned by M/s. State Industrial & Investment Corporation of Maharashtra Ltd., a company wholly owned and controlled by the Government of Maharashtra State is declared to be the New Town Development Authority for Navi Mumbai and entrusted with job of development thereof by the Government of Maharashtra State under provisions of the Maharashtra Regional and Town Planning Act, 1966 (hereinafter referred to as "the MRTP Act, 1966").

CIDCO was established (i) To resolve the problems of urban congestion in Bombay city'; (ii) To reduce traffic congestion and burden on Bombay's physical infrastructure such as road transport, mass rapid transportation system; (iii) To provide physical and social services which would raise living standards and reduce disparities in the amenities available to different sections of the society, etc.

The applicant has submitted that they would be transferring by way of lease, vacant plots of 'Maharashtra State Government owned lands' or 'privately owned lands acquired under the Land Acquisition Act, 1894 by the Maharashtra State Government' to : (a) Navi

Mumbai Municipal Corporation ('NMMC'), for intended development thereof and construction of buildings by the latter on each of those plots, for separate use as: Indoor Recreation Centre, and, (ii) Slaughter House and to Panvel Municipal Corporation ('PMC'), for intended development thereof and construction of buildings by the latter on each of those plots, demarcated for separate use as: (i) PMC Ward Office(s), (ii) PMC Commissioner's residence, and (iii) PMC Mayor's residence.

They have submitted that their proposed leasing activity, for which they would receive consideration from the allottees in the form of fixed lease rent per annum, lump-sum lease premium, one-time documentation charges, etc. amounts to 'supply of services' in terms of Section 7(1)(d) of the CGST Act, 2017 read with the respective entries at Sr. No. 2(a) of Schedule II, of both the CGST Act, 2017 and the MGST Act, 2017. The said services merit classification under Heading 997212 for 'Real Estate Services' and otherwise may attract CGST @9% and SGST @9%.

They have submitted that the present ambiguity regarding whether the supply of services by CIDCO in the instant case falls within the ambit of the Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 or Notification No.12/2017-State Tax (Rate) dated 29.06.2017, has arisen due to the absence of a definition of "Pure services" in the CGST Act or MGST Act or the relevant Notifications where these words are mentioned due to which the subject application has been filed. They have submitted that they are eligible to file the subject application.

The applicant has submitted as under:-

1. The transfer by way of long term lease for 60 years of plot to NMMC, to be developed for use as 'Indoor Recreation Centre' and 'Slaughter House' and to PMC to be developed as "PMC Ward Office", "PMC Commissioner's Residence" and "PMC Mayor's Residence" amounts to 'supply of service' in terms of Section 7(1) (d) of the CGST Act, 2017 read with the entry at Sr. No. 2(a) of Schedule II, of the CGST Act, 2017 as well as parallel provisions of the MGST Act, 2017.
2. Since the said leasing of plots does not involve any supply of goods, it is not in the nature of works contract and can be called a 'Pure Service' within the meaning of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended.
3. NMMC and PMC, constituted by the State Government of Maharashtra are vested with the powers of the municipal fund. Thus, the supply of pure services, in the instant case, is to a local authority.
4. The setting up of 'Indoor Recreation Centre' is covered within the scope of entry 12 of the 12th Schedule of the Constitution of India relating to "Provision of urban amenities and facilities such as parks, gardens, playgrounds"; and entrusted to any Municipality under Article 243W (a)(ii) of the Constitution of India and the said pure services of the applicant can be said to be by way of any activity in relation to this function of NMMC.
5. The setting up of 'Slaughter House' is covered within the scope of entry 18 of the 12th Schedule to the Constitution of India relating to "Regulation of slaughter houses and tanneries"; the implementation of such schemes of like nature being entrusted to any Municipality under Article 243W (a)(ii) of the Constitution of India, the said pure services of the applicant can be said to be an activity in relation to this function of NMMC.



6. The construction of Ward Office(s) on the plot allotted by CIDCO is covered within the scope of Article 243W of the Constitution of India which reads thus "*the Legislature of a State may, by law, endow – (a)the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government*". Hence, the said pure services of CIDCO can be said to be by way of any activity 'in relation to and as a precursor to the functioning of PMC.
7. The construction of PMC Commissioner's residence on the plot allotted by CIDCO is covered within the scope of Article 243W of the Constitution of India which reads thus "*the Legislature of a State may, by law, endow – (a)the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government*". Hence, the said pure services of CIDCO can be said to be by way of any activity in relation to and as a precursor to the functioning of PMC.
8. The construction of PMC Mayor's residence on the plot allotted by CIDCO is squarely covered within the scope of Article 243W of the Constitution of India which reads thus:
"the Legislature of a State may, by law, endow – (a)the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government.....
 Without the logistical support in the form of the PMC Mayor's residence from where the Chairperson of the Ward Committee of the Municipality (here, 'PMC') operates and in the absence of provision of such facility of accommodation ,the Mayor as the Chairperson of the Ward Committee within the particular Municipal Corporation jurisdiction and in turn, the said Municipality (here, 'PMC') could not be expected to carry out their function as 'institutions of self-government'. The aforesaid residence is also intended to be used as office in the execution of duties as Mayor .Hence, the said pure services of CIDCO can be said to be by way of any activity in relation to and as a precursor to the functioning of PMC.

Hence they have raised the question as to whether the supply of services as mentioned above are covered by Entry No.3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and thus, whether the services classified as 'Real Estate Services' under Heading No. 9972 and which otherwise attract GST @ 18% are exempt. The applicant is of the opinion that the said supply of services is that of "Pure Services" provided to the "local authority" (here, NMMC and PMC)and is in relation to an activity by way of function(s) entrusted to a Municipality under article 243W of the Constitution.

03. CONTENTION - AS PER THE CONCERNED OFFICER

The jurisdictional office has submitted that as per the notification 12/2017-Central Tax (Rate) dated 28.06.2017, the services as mentioned below will only be covered under chapter 99 and are tax free as per the article 243W of the Indian Constitution.

1. Slaughter House.

However, remaining all services as listed below will not be covered under chapter 99 as tax free services.

1. Indoor recreation center
2. PMC ward office
3. PMC Mayor's residence
4. PC Commissioner Residence

These services will be covered under Chapter 9972 liable to GST at the rate of 18 percent.

04. HEARING

The Preliminary hearing in the matter was held on 20.02.2019. Sh. Mangesh Kadam, C.A., appeared and requested for admission of their application as per contentions made therein. Jurisdictional Officer Sh. R. M. Thombre, Dy. Commr. of S.T.((E-002) LTU-21, Raigad Division, Navi Mumbai appeared and made written submissions.

The application was admitted and called for final hearing on 12.03.2019. Sh. Mangesh Kadam, C.A., appeared, made oral and written submissions. Jurisdictional Officer, Sh. R. M. Thombre, Dy. Commr. of S.T.((E-002) LTU-21, Raigad Division, Navi Mumbai appeared and requested for time period of upto days to make written submissions. We heard both the sides.

05. OBSERVATIONS

We have gone through the facts of the case, written submission of the applicant and jurisdictional officer and documentary evidences produced on record. The issue put before us is in respect of applicability of notification in respect of transactions made by the applicant under GST Act which would be on the lines thus :-

We find that the applicant i.e CIDCO is a registered person under GST Act. It is seen that in terms of Government Order vide GR No. NMC/1092 /1049/CR-121/92/UD-20 dated 06.01.1994 issued by the Urban Development Department under the Government of Maharashtra, CIDCO proposes to hand over lands/plots reserved for public purposes in the Development Plan of New Bombay, to NMMC and PMC. on lease for a period of 60 years from the date of execution of 'Agreement to Lease', for intended development thereof and construction of buildings by both NMMC and PMC on each of those plots.

In the case of Advance Ruling Application filed by M/s Leena Powertech Engineers Private Limited before this Bench, we have already held that the applicant i.e. CIDCO is clearly covered under the definition of 'Government Entity' since it is constituted and established by the State Government of Maharashtra with 100% participation by way of Equity or Control to carry out the function of development of new township of New Bombay. Hence in the subject case we continue to hold that the applicant can be considered as a 'Government Entity'.

We also are of the opinion that the NMMC and PMC are Municipal Corporations which satisfy the definition of a 'local authority' as defined in Section 2 (69) of the CGST Act.

As per Sec 7 of the CGST Act, 2017, 'supply' includes all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business. As per Sec 2(83) "outward supply" in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal or any other

mode, made or agreed to be made by such person in the course or furtherance of business. Hence the term "lease" is covered within the meaning & scope of "supply" and it is a taxable supply. The term lease has not been defined anywhere in GST Act or Rules. To classify a lease transaction as either supply of goods or supply of service, we have to refer Schedule II of the CGST Act, 2017. As per Para No.2(a) of Schedule II of CGST Act,2017 any lease, tenancy, easement, license to occupy land is a supply of services. The leasing of plots in the subject case will therefore be a supply of services only.

The applicant has submitted that the subject lease transaction undertaken by them would be in the form of 'pure services'. We find that the term 'pure services' is not defined under GST Laws. However the very term pure services would mean that these services would not have an element of supply of immovable goods, movable goods or/and both. In the subject case we find that the applicant is only going to lease out the lands to the Municipal Corporations and there is no element of goods involved in the subject transaction. Hence we have no hesitation in considering the subject services as 'pure services'.

Notification No. 12/2017- Central Tax (Rate) dated 28 June 2017, notifies the services which are exempted from levy of GST. Serial no. 3 of exemption notification provides that:

"Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution."

As per Sr.No 2 (a) of Schedule II of the CGST Act, 'any lease, tenancy, easement, licence to occupy land is a supply of services'. Hence, any supply which is either deemed as services under Schedule II of CGST Act or which are not covered under the definition of goods shall be categorized as pure services. However, as per the above mentioned notification, works contract services or other composite supplies involving supply of any goods are not covered in Sr. No. 3.

Since we find that the said supply is in the form of Pure Services then Sr. No. 3 of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 comes into play in the subject case. The same is reproduced as below:-

Sl. No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition

(1)	(2)	(3)	(4)	(5)
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil

In view of the above, pure services as in the subject case, provided to a local authority (in this case the NMMC and PMC) is covered under the above mentioned Sr. No. 3 only "authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution. In the subject case the supply is to a Municipality and therefore we reproduce Article 243 W of the Constitution which is as under:-

243W. Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow—

- (a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to—
- (i) the preparation of plans for economic development and social justice;
 - (ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;
- (b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule."

The TWELFTH SCHEDULE under the Article 243W ibid reads thus:

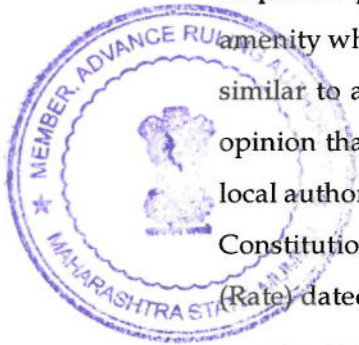
1. *Urban planning including town planning.*
2. *Regulation of land-use and construction of buildings.*
3. *Planning for economic and social development.*
4. *Roads and bridges.*
5. *Water supply for domestic, industrial and commercial purposes.*
6. *Public health, sanitation conservancy and solid waste management.*
7. *Fire services.*

8. *Urban forestry, protection of the environment and promotion of ecological aspects.*
9. *Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.*
10. *Slum improvement and upgradation.*
11. *Urban poverty alleviation.*
12. *Provision of urban amenities and facilities such as parks, gardens, playgrounds.*
13. *Promotion of cultural, educational and aesthetic aspects.*
14. *Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.*
15. *Cattle pounds; prevention of cruelty to animals.*
16. *Vital statistics including registration of births and deaths.*
17. *Public amenities including street lighting, parking lots, bus stops and public conveniences.*
18. *Regulation of slaughter houses and tanneries.*

We now take up each issue for discussions as under:-

LEASE OF PLOTS TO NMMC FOR INDOOR RECREATION CENTRE

NMMC proposes to set up the indoor recreation centre which shall consist of a gymnasium, swimming pool and play courts, all of which facilities shall be accessible to the general public for a nominal fee. This can be considered to be a kind of a Public Amenity which is given to the citizens of the country and the public at large. Sr. No 17 of the 12th Schedule under Article 243W is with respect to 'Public amenities including street lighting, parking lots, bus stops and public conveniences' An Indoor Recreation Centre can be considered as a kind of amenity which is given to the public by the local authority for recreation and the same would be similar to amenities provided by the Municipalities in their jurisdiction. Hence we are of the opinion that plots are leased by the applicant (a kind of pure services), to a Municipality i.e. a local authority in relation to a function entrusted to such Municipality under Article 243W of the Constitution and would be exempt as per Sr. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 mentioned above.



LEASE OF PLOTS TO NMMC FOR SLAUGHTER HOUSE

Sr. No 18 of the 12th Schedule under Article 243W is with respect to 'Regulation of Slaughter Houses and Tanneries' Hence plots leased by the applicant (a kind of pure services), to a Municipality i.e. a local authority for setting up Slaughter Houses can be perceived to be in relation to a function entrusted to such Municipality under Article 243W of the Constitution ('Regulation of Slaughter Houses and Tanneries') and would be exempt as per Sr. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 mentioned above.

LEASE OF PLOTS TO PMC FOR PMC WARD OFFICE.

PMC is a Municipal Corporation, a local authority. Article 243 W of the Constitution of India has endowed Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government with respect to – (i) the preparation of plans for economic development and social justice; (ii) the performance of functions and the

implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule etc. To carry out such work it is imperative that PMC must have an office/s for their staff who are employed to perform the services of PMC. The jurisdiction of all Municipalities in India including PMC consists of Wards. We agree with the applicant's submissions that Ward Offices are necessary to enable the execution or performance of all of their functions including those under Article 243W of the Constitution. In the absence of the establishment by way of a Ward Office, PMC would find it impossible to function. We agree with the applicant that the said services would be exempt as per Sr. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 mentioned above.

LEASE OF PLOTS TO PMC FOR PMC COMMISSIONER'S AND MAYOR'S RESIDENCES.

The applicant has mainly stated that the said residences are the places from where the PMC Commissioner as well as the Mayor function from. Their submission cannot be accepted. The Commissioner operates from his own office and so does the Mayor. The very fact that the applicant has submitted that the plots are for residences would mean that the same are for the personal use of the concerned officials. Construction of residence for officials cannot be considered to be a function envisaged under Article 243 W of the Constitution of India. We do not agree with the applicant's contention that the leasing of land for construction of building for use as PMC Commissioner's and PMC Mayor's residences falls within the scope of Entry 2 of the Twelfth Schedule to the Constitution of India relating to "Regulation of land-use and construction of buildings" or within the scope of any of the Entries of the Twelfth Schedule to the Constitution of India. Clause (vi), Sr. No. 3 of Notification 11/2017 -CT (Rate) dated 28.06.2017, as amended is reproduced below:



Sl. No.	Chapter, Section or Heading.	Description of Service	Rate (per cent.)	Condition
1	2	3	4	5
	Chapter 99	All Services		
	Section 5	Construction Services		
	Heading 9954 (Construction services)	(i)	9	-
		(ii)	9	-
		(iii)	6
		(iv)	6	
		(v)	6	
		(vi) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017 provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of - (a); (b).....; or	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be

		(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017		
		(vii)		

The 'other persons' mentioned in the above clause (vi), as per Schedule III are, Members of Parliament, State Legislatures, Panchayats, Municipalities and other local authorities; persons who hold any post in pursuance of the provisions of the Constitution in that capacity; and Chairperson or Member or a Director in a body established by the Central Government or a State Government of local authority.....

From the above it is seen that even construction of residential complex predominantly meant for self use or use of the employees of Central Government, State Government, Union Territory, a local authority or a governmental authority is liable to GST.

Further, Sr.No 16 of the said Notification is also reproduced as under:-

Sl. No.	Chapter, Section or Heading.	Description of Service	Rate (per cent.)	Condition
1	2	3	4	5
	Chapter 99	All Services		
	Section 7	Financial and related services; real estate services; and rental and leasing Services		
	Heading 9972	(i) Services by the Central Government, State Government, Union Territory of local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii)	Nil	-
		(iii) Real Estate Services other than (i) and (ii) above	9

In view of Sr.3 clause (vi) (c) and Sr. No. 16, lease of plots for such constructions to be carried out, as in the subject case, will not be exempt and will be covered under Chapter 9972.

06. In view of the extensive deliberations as held hereinabove, we pass an order as follows :

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 93/2018-19/B-

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Mumbai, dt. 13/04/2019

For reasons as discussed in the body of the order, the questions are answered thus -

Question (1) Whether the supply of services by the applicant, of 'transfer by way of lease' of vacant plots of 'Maharashtra State Government owned lands' or 'privately owned lands acquired under

the Land Acquisition Act, 1894 by the Maharashtra State Government' vested in CIDCO, to:

(a) Navi Mumbai Municipal Corporation('NMMC'), for intended development thereof and construction of buildings by the latter on each of those plots, demarcated for separate use as:

(iii) Indoor Recreation Centre,

(iv) Slaughter House;

(b) Panvel Municipal Corporation('PMC'), for intended development thereof and construction of buildings by the latter on each of those plots, demarcated for separate use as:

(i) PMC Ward Office(s),

(ii) PMC Commissioner's residence, and

(iii) PMC Mayor's residence;

can be said to covered within the scope of entry at Sr. No. 3 or any other entry of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended by Notification No. 32/2017-Central Tax (Rate) dated 13.10.2017, 47/2017-Central Tax (Rate) dated 14.11.2017 further amended by Notification No. 02/2018-Central Tax (Rate) dated 25.01.2018 read with parallel notifications issued under the **MGST Act, 2017?**

Please note that each allotment of plot for specific use would be a different transaction of supply of service by CIDCO.

Answer :- Answered is in affirmative in respect of a(iii), a(iv) and b(1) above. In respect of b(ii) and b(iii), the services will be taxable @ 18% GST under Chapter Heading 9972, Sr. No. 16, clause (iii).




B. TIMOTHY
(MEMBER)


B. V. BORHADE
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Jurisdictional Commissioner of Central Tax, Churchgate Mumbai
5. Joint commissioner of State tax, Mahavikas for Website.

CERTIFIED TRUE COPY


MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

Note :- An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India building, Nariman Point, Mumbai - 400021.