

**BEFORE THE AUTHORITY FOR ADVANCE
RULINGS FOR THE STATE OF UTTARAKHAND
(Goods and Services Tax)**

समक्ष अग्रिम विनिर्णय प्राधिकारी उत्तराखण्ड (माल और सेवा कर)

Present:

Shri Vipin Chandra (Member)

श्री विपिन चन्द्र (सदस्य)

Shri Amit Gupta (Member)

श्री अमित गुप्ता (सदस्य)

The 20th day of April, 2018

Ruling No: 01/2018-19

अग्रिम विनिर्णय संख्या.

In

Application No: 05/20.02.2018

आवेदन संख्या. 05/20.02.2018

1	Applicant आवेदक	Divisional Forest Officer, Dehradun. प्रभागीय वनाधिकारी, देहरादून।
2	Jurisdictional Officer अधिकारिता अधिकारी	Assistant Commissioner, State Tax, sec-2, Dehradun. सहायक आयुक्त, राज्य कर, खण्ड-2, देहरादून।
3	Present for the Applicant आवेदक की ओर से उपस्थित	Shri Bharat Bhushan Martoliya, Sub-divisional forest officer, Dehradun श्री भारत भूषण मार्तोलिया, उप प्रभागीय वनाधिकारी, वन प्रभाग देहरादून।
4	Present for the Jurisdictional Officer अधिकारिता अधिकारी की ओर से उपस्थित	None कोई नहीं
5	Date of receipt of application आवेदन प्राप्ति की तिथि	20-02-2018
6	Date of Personal Hearing सुनवाई की तिथि	02-04-2018

Note : Under Section. 100(1) of the Uttarakhand Goods and Services Tax Act, 2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section- 99 of the Uttarakhand Goods and Services Tax Act, 2017, within a period of 30 days from the date of service of this order.

नोट : इस अग्रिम विनिर्णय की प्राप्ति के 30 दिन के अन्दर उत्तराखण्ड माल और सेवा कर अधिनियम 2017 की धारा- 99 के अन्तर्गत गठित अग्रिम विनिर्णय अपील प्राधिकारी के समक्ष धारा- 100(1) के अन्तर्गत अपील दायर की जा सकती है।

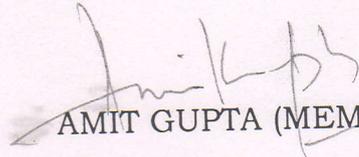
1. This is an application under Sub-Section (1) of Section 97 of the CGST Act and the rules made thereunder filed by Regional Forest Officer (Forest Division Dehradun) seeking an advance ruling on the question whether GST is leviable on the "Marg Sudharan Shulk" and "Abhivahan Shulk" charged by Forest Division Dehradun from the non government, private and commercial vehicles engaged in mining work in lieu of use of forest road. The said mining is being undertaken at "Saung" and "Jakhan Rivers" falling under the jurisdiction of Forest Division Dehradun under the supervision of "Van Vikas Nigam" after getting necessary approval from Environment Ministry, Government of India.
2. Advance Ruling under GST means a decision provided by the authority or the appellate authority to an applicant on matters or on questions specified in sub section (2) of section 97 or sub section (1) of section 100 in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.
3. As per Section 97(2)(e) of CGST/SGST Act, 2017 the advance ruling can be given on "determination of the liability to pay tax on any goods or services or both. In the present case applicant has sought advance ruling in respect of leviability of GST, if any, on the said "Marg Sudharan Shulk" and "Abhivahan Shulk" charged by them. Therefore, in terms of said Section 97(2)(e) of CGST/SGST Act, 2017, the present application is hereby admitted.
4. Accordingly opportunity of personal hearing was granted to the applicant on 02.04.2018. Shri B.B. Martoliya, Sub-divisional forest officer, Dehradun appeared for personal hearing on 02-04-2018 and submitted documents describing therein exact nature of work being undertaken. No body appeared from the side of Revenue for the hearing.
5. In the present application, applicant has requested for advance ruling on leviability of GST on (i) "Marg Sudharan Shulk" and (ii) "Abhivahan Shulk" which are discussed as under :

6.1 **GST on "Marg Sudharan Shulk"** : From the documents submitted by the applicant we find that the said "marg sudharan shulk" is charged and collected by applicant from non government, private and commercial vehicles engaged in mining work in lieu of use of forest road. Stated purpose of said "marg sudharan shulk" is for maintenance of forest road. Under GST, "the services by way of assess to a road or a bridge on payment of toll charges" are included in the list of exempted services. Further, A **toll** road, also known as a turnpike or tollway, is a public or private road for which a fee (or **toll**) is

assessed for passage. It is a form of road pricing typically implemented to help recoup the cost of road construction and maintenance. In the present case we find that the said "marg sudharan shulk" is nothing but toll charges collected by the applicant from the users for using forest road and the said toll charges are being used for the maintenance of forest road. Therefore we conclude that no GST is leviable as on date on the said "marg sudharan shulk" charged and collected by the applicant.

6.2 **GST on "Abhivahan Shulk"** : From the documents submitted by the applicant we find that the said "Abhivahan Shulk" is charged and collected by applicant in respect of forest produce carried out by a person. On going through "The Utrkhand Transit of Timber and Other Forest Produce Rules 2012", authority observe that a person who desires to obtain forest produce is required to be registered with the forest department after paying applicable fee and the said "Abhivahan Shulk" is charged on the basis of quantum and quality of forest produce and the said forest produce must be accompanied with a transit pass issued by forest authorities in this regard. Authority further observe that charges for carrying forest produce through road or water are different and determined according to quality and quantity. Therefore said "Abhivahan Shulk" can not be termed as toll tax and rather is a form of consideration received by the applicant in lieu of services provided to the person for carrying forest produce. Under GST regime under Section 2(102) services means anything other than goods..... and all services but for list of exempted services as provided under Chapter 99 of GST Tariff, 2017 are liable for GST. Since the services provided by the applicant do not find mention in the list of exempted services, therefore the applicant is liable to pay GST @ 18% on the said "Abhivahan Shulk" under Service Code 9997 and to be treated as "other services".


VIPIN CHANDRA (MEMBER)


AMIT GUPTA (MEMBER)

**AUTHORITY FOR ADVANCE RULING
GOODS & SERVICE TAX, UTTRAKHAND**

F.NO. : 05/2017-18/ Advance Ruling/Dehradun/221 Dated : 20.04.2018

Copy to :

1. The Chief Commissioner, CGST, Meerut Zone, Meerut
2. The Commissioner, CGST, Commissionerate Dehradun
3. The Commissioner, SGST, Commissionerate Utrkhand
4. Assistant Commissioner, CGST, Division Dehradun
5. Deputy Commissioner, SGST, Dehradun-II
- ✓ 6. Guard File