

AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND
UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri C. Thiyagarajan, I.R.S., Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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Advance Ruling No. 6/ARA/2026, dated 21.01.2026

1. *Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.*
2. *In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*
 - (a) *On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.*
 - (b) *On the concerned officer or the Jurisdictional Officer in respect of the applicant.*
3. *In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
4. *Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
5. *The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

GSTIN Number, if any/User id	33AADCT6964E1ZA
Legal Name of Applicant	M/s. Teemage Builders Private Limited
Trade Name of Applicant	M/s. Teemage Builders Private Limited
Registered Address/ Address provided while obtaining User id	No. 6/35, College Road, First Cross Street, Tirupur – 641 602
Details of Application	Application Form GST ARA-01 received from the applicant on 23.06.2025
Jurisdictional Officer	Center – Coimbatore Commissionerate Tirupur Division Tirupur – I Range
	State – Tiruppur (North) - 1 Assessment Circle Tiruppur – I Zone Tiruppur Division
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for A. Category B. Description (in brief)	Factory / Manufacturing The applicant is engaged in the business of precast concrete construction. The applicant makes concrete structures in its own premises by a process known as "Precasting" and then transports the structures to its customers' sites for maneuvering/ assembling them into buildings. No actual construction takes place in the customers' site.
Issues on which advance ruling required	1. whether applicant is required to be registered under the Act 2. whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term

<p>Question(s) on which advance ruling is required</p>	<p>a. Whether the applicant is required to obtain registration in the states in which it is executing works contract using precast structures manufactured at its principal place of business in Tirupur, when it has no "fixed establishment" in such state?</p> <p>b. Whether it is mandatory to register the site address (where there is only temporary office and no fixed establishment) as additional place of business if the site address is different from the registered office address but within the same state?</p> <p>c. Whether the transportation of material used in erection of the precast structures in the construction sites in other states, amounts to supply in the absence of consideration and in the absence of two different parties involved?</p> <p>d. Whether such transportation of manufactured elements and other raw materials for site work used for erection of the precast structures would require raising of invoice?</p> <p>e. If invoice is not required, can the movement of goods shall be made according to Rule 55 (1) (c) of the CGST Rules 2017 without support of invoice but with Delivery Challan?</p>
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	<p>f. Whether it is mandatory to specify the tax rate in delivery challan (as per Rule 55 (1)) since we undertake only works contract and the rate of tax for the same is 18%, but the rate of tax for individual components (like cement) is 28% when they are sold separately?</p> <p>g. The delivery challan and e-way bill for manufactured elements and other raw materials for site work would contain GST rates and corresponding HSN codes, which would differ from the final invoice where SAC code for composite works contract would be mentioned. Would that be considered as a mismatch between HSN/SAC codes and GST rates in e-way bill and actual invoice, which is made at stage wise completion of construction, by the tax authorities?</p> <p>h. Similarly, in cases of movement of machineries (no transfer of ownership) to work sites, where there is no permanent establishment at the respective state and only used to perform the construction service, whether the difference in HSN/SAC codes and GST rates in e-way bill and actual composite supply invoice would be considered as mismatch?</p> <p>i. What document shall be issued for return of tools, equipments for return from worksite to our registered office?</p>
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	<p>j. If tools, equipments and accessories which are returnable after work execution should be transported under delivery challan, what is the rate to be adopted in the delivery challan and e-way bill, whether contract rate or whether GST rate of the tools and equipments transported?</p> <p>k. If we are transferring materials and equipments between two sites at respective state where we do not have fixed establishment, what document shall be used for transportation of the same?</p>
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M/s. Teemage Builders Pvt Ltd., No. 6 / 35, College Road, First Cross Street, Tirupur – 641 602 (hereinafter called as the “Applicant”) are registered under the GST Act with GSTIN 33AADCT6964E1ZA. The applicant is engaged in the business of precast concrete construction. The applicant makes concrete structures in their own premises by a process known as “Precasting” and then transports the structures to its customers’ sites for manoeuvring/ assembling them into buildings. No actual construction takes place in the customers’ site.

2.0 The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017.

3.0 The applicant has sought advance ruling on the following questions:

a. Whether the applicant is required to obtain registration in the states in which it is executing works contract using precast structures manufactured at its principal place of business in Tirupur, when it has no “fixed establishment” in such state?

b. Whether it is mandatory to register the site address (where there is only temporary office and no fixed establishment) as additional place of business if the site address is different from the registered office address but within the same state?

- c. Whether the transportation of material used in erection of the precast structures in the construction sites in other states, amounts to supply in the absence of consideration and in the absence of two different parties involved?
- d. Whether such transportation of manufactured elements and other raw materials for site work used for erection of the precast structures would require raising of invoice?
- e. If invoice is not required, can the movement of goods shall be made according to Rule 55 (1) (c) of the CGST Rules 2017 without support of invoice but with Delivery Challan?
- f. Whether it is mandatory to specify the tax rate in delivery challan (as per Rule 55 (1)) since we undertake only works contract and the rate of tax for the same is 18%, but the rate of tax for individual components (like cement) is 28% when they are sold separately?
- g. The delivery challan and e-way bill for manufactured elements and other raw materials for site work would contain GST rates and corresponding HSN codes, which would differ from the final invoice where SAC code for composite works contract would be mentioned. Would that be considered as a mismatch between HSN/SAC codes and GST rates in e-way bill and actual invoice, which is made at stage wise completion of construction, by the tax authorities?
- h. Similarly, in cases of movement of machineries (no transfer of ownership) to work sites, where there is no permanent establishment at the respective state and only used to perform the construction service, whether the difference in HSN/SAC codes and GST rates in e-way bill and actual composite supply invoice would be considered as mismatch?
- i. What document shall be issued for return of tools, equipments for return from worksite to our registered office?
- j. If tools, equipments and accessories which are returnable after work execution should be transported under delivery challan, what is the rate to be adopted in the delivery challan and e-way bill, whether contract rate or whether GST rate of the tools and equipments transported?
- k. If we are transferring materials and equipments between two sites at respective state where we do not have fixed establishment, what document shall be used for transportation of the same?

3.1 The applicant submits that the present application is maintainable under Section 97(2)(f) and (g) of the CGST / TNGST Act, 2017, i.e., 'whether applicant is required to be registered under the Act' and 'whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term.'

3.2 Under the 'Statement of relevant facts having a bearing on the question raised' and 'Statement of interpretation of law', the Applicant has stated the following:

- That the applicant enters into contracts with customers throughout India for construction of buildings by using precast technology. The agreement is for construction of commercial building. The essential features of such agreement are:
 - a. The employer/customer shall obtain necessary approvals for building plan etc. from the authorities.
 - b. The employer/contractor shall provide the final architect and MEP drawings. The employer/customer shall provide a temporary office for the applicant's personnel at the construction site itself.
 - c. The superstructure of the building shall be constructed from precast structures such as beams, columns, wall panels, solid slabs, hollow slabs, staircases, cladding walls etc. These structures are to be manufactured at the applicants' premises in Tirupur and then transported to the customer's site in other states.
 - d. The total value for the contract is provided for in the agreement on a composite basis for all the activities including production of the precast structures, transportation and erection. The supply is therefore a composite supply within the meaning of Section 2(30) of the GST Act.
- That the applicant is required to employ not more than 6 or 7 of its employees to be present at the construction sites since the assembling of the precast structures into building is entirely mechanized with the help of cranes. As a very small component of labor is involved, there is no necessity for the applicant to have a "fixed establishment" within the meaning of Section 2(50) of the GST Act in other states.

- That the applicant does not have a "fixed establishment" in the site in which the works contract is being executed. Hence, there is no need to obtain registration in the state in which work contract is carried out.
- That they have to regularly transport material for their use in erection of precast structures in other states. Such material would include tools, equipment, accessories store consumables, and also, conveyances such as cranes. These materials are required for execution of works contract but are not part of the supply i.e. there is no transfer of property in the said material while executing the works contract.
- That the applicant relies on the rulings of Karnataka Authority for Advance Ruling in the cases of In re GEW (Ingilia) Pvt Ltd (KAR/ADRG/63/2021) and In re M/s. T & D Electrical (KAR/ADRG/18/2020) and the Rajasthan Authority for Advance Ruling in the case of Jaimin Engineering Pvt Ltd (RAJ/AAR/2018-19/07) wherein it was consistently held in all the cases held that when there is no fixed establishment established or intended to be established, no separate registration of work site is needed for a works contractor.

4.1. The admissibility of the queries under Section 97(2) of the CGST Act, 2017 would be discussed when the particular question is taken up for reply.

4.2 The applicant is under the administrative control of Central Tax Authority. The concerned Authorities of the Centre and State were addressed to report the detailed remarks and no pendency report on the questions raised by the applicant in their ARA application.

4.3 Since, no remarks have been received from the Central or State GST jurisdictional Authorities, it is construed that there are no pending proceedings against the applicant on the questions raised by them in their advance ruling application

Personal Hearing

5.1 The applicant was given an opportunity to be heard in person on 17.12.2025. Ms. Disha Jain, Advocate, appeared for the personal hearing as the authorized representative (AR) of M/s. Teemage Builders Private Limited, Tirupur. The AR reiterated the submissions made in their application for advance ruling.

5.2 The AR informed that they have their factory at Tiruppur where they pre-cast concrete structures and transport it to various construction sites; there is no fixed establishment in other states where construction is undertaken; only 6 to 7 engineers / supervisors are present at the construction site until the construction work is finished.

5.3 The Member raised query as to why the applicant, who is engaged in constructing commercial buildings by using pre-cast structures, is not adopting Bill to - Ship to model as is done in a traditional or conventional construction contract. The AR replied that the Bill to - Ship to model is for supply of goods whereas the applicant is providing Works Contract Service.

5.4 The Member raised question on the invoicing pattern of the applicant. The AR replied that the first invoice is raised once design of the construction is finalized; then the remaining invoices are raised on a pro-rata basis as and when the pre-cast blocks are sent.

5.5 The Members asked whether, there is transfer of ownership in case of movement of machineries. The AR replied that they are moving the machinery to work site only to perform the construction service and there is no transfer of ownership.

5.6 The Member raised a query that as there is a sufficient degree of permanence of the staff of the applicant on the construction site and also the scope of contract is 150 days, then why the construction site should not be registered as a fixed establishment. The AR replied that taking a separate registration will lead to the burden of compliance and also there are issues involved in raising of invoices or Delivery Challans and e-way bills accompanying the pre-cast structures.

5.7 The AR further informed that the ownership of the site is not with the applicant; the applicant has access to the site where they install the pre-cast structures as per the approved design and once the construction is complete, raise a Works Contract Services bill on the customer. The AR also added that maintenance of the structure is not included in the agreement.

5.8 The Member pointed out that the questions raised vide sl no (g) to (k) of the application are hypothetical and advance ruling cannot be provided on those questions. The Members asked the AR to submit invoices and agreement copies, a set each for

inter-state and intra-state supplies. The AR undertook to submit the same within a weeks' time.

6) Discussions and Findings:

6.1 We have carefully considered the submissions made by the Applicant in their application, copies of the relevant documents furnished by them, the submissions made during the personal hearing. We find that they are engaged in the business of precast concrete construction. The applicant makes concrete structures in its own premises by a process known as "Precasting" and then transports the structures to its customers' sites for manoeuvring/ assembling them into buildings. From the submissions made by the applicant, it is clear that they build precast structures such as beams, columns, wall panels, solid slabs, hollow slabs, staircases, cladding walls etc at the applicant's premises located in Tirupur. These precast structures are then transported to the construction site, within the state or outside the state. The superstructure of the building is then constructed from the precast structures. The customer of the applicant provides a temporary office for the personnel of the applicant at the construction site. These personnel, 6 to 7 in numbers, are present at the construction site to assemble the precast structure into superstructure of a building. This assembling is entirely a mechanised process carried out with the help of cranes. Further, it is also submitted by the applicant that the total value for the contract is provided for in the agreement on a composite basis for all the activities including production of the precast structures, transportation up to the construction site and its erection into a building.

6.2 In this regard, the applicant has sought advance ruling in respect of eleven questions as mentioned in para 3 above. We proceed to consider one question at a time and discuss.

a. Whether the applicant is required to obtain registration in the states in which it is executing works contract using precast structures manufactured at its principal place of business in Tirupur, when it has no "fixed establishment" in such state?

The applicant is registered in Tirupur District of Tamil Nadu State with GSTIN 33AADCT6964E1ZA. Now the applicant is required to erect a building at a construction site situated in another state using the structures precasted at their Tirupur factory and transported to the construction site. The applicant's question is whether he needs to get

registered in the other state where they do not have any fixed establishment and the construction site is of temporary nature and only 6 to 7 personnel of the applicant stay there for a period of around 150 days to assemble the precast structures.

The question is in relation to registration of a premise. This is covered under Section 97 (2)(f) of the CGST Act, 2017 and hence is admissible.

As per the definition, a "fixed establishment" means *a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs* (Section 2(50) of the CGST Act, 2017 refers). In the instant case, the applicant has a sufficient degree of permanence at the construction site in the other state and also human and technical resources are being put to use there. Therefore, the applicant's claim that they do not have a fixed establishment at the construction site is not acceptable. As they are having a fixed establishment in the other state, they are required to get registered in the state where the construction site is located.

b. Whether it is mandatory to register the site address (where there is only temporary office and no fixed establishment) as additional place of business if the site address is different from the registered office address but within the same state?

The question is in relation to registration of a premises. This is covered under Section 97 (2)(f) of the CGST Act, 2017 and hence is admissible.

The discussion had in the preceding para on the fixed establishment is applicable to this question also. So, whenever, the applicant undertakes assembling of the precast structures at a construction site situated in Tamil Nadu, where the applicant has a principal place of business, they may add such sites as 'additional places of business'. In case, the construction site is located in another state, they are required to get registered in the state where the construction site is located.

c. Whether the transportation of material used in erection of the precast structures in the construction sites in other states, amounts to supply in the absence of consideration and in the absence of two different parties involved?

The question is in relation to whether any particular transaction done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term. This is covered under Section 97(2)(g) of the CGST Act, 2017 and hence is admissible.

In reply to the applicant's query, it is appropriate to discuss the scope of supply. As per Section 7 of the CGST Act, 2017, the activities specified in Schedule I and which are made or agreed to be made without a consideration are covered under the scope of "Supply".

Section 7. Scope of supply. -

(1) For the purposes of this Act, the expression - "supply" includes-

(a) 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;

(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration.

Explanation. -For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another;

(b) import of services for a consideration whether or not in the course or furtherance of business; and

(c) the activities specified in Schedule I, made or agreed to be made without a consideration;

The activities specified in Schedule I are as follows:

SCHEDULE I.

[See section 7]

ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

(1) Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.

(2) Supply of goods or services or both between related persons or between distinct persons as specified in Section 25, when made in the course or furtherance of business:

Sub-sections (4) and (5) of Section 25 the CGST Act, 2017 recognise the distinct persons as:

(4) A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

(5) Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act

Thus, the applicant, who is registered in the state of Tamil Nadu, has supplied goods or services to their construction site situated in another state. It is already confirmed that the applicant has an establishment in the other state where construction site is situated. In this scenario, the activity undertaken by the applicant, i.e. supply of goods or services without consideration falls in Schedule I and consequently under the scope of supply as per Section 7 of the CGST Act, 2017. Even though the activity undertaken by the applicant does not involve two different parties, as per clauses 4 and 5 of Section 25 of the CGST Act, 2017, the applicant is considered as a distinct person. In the light of this discussion, it is clear that even when there is no consideration and in the absence of involvement of two different parties, the transportation of material used in erection of the precast structures in the construction sites in other states amounts to supply.

d. Whether such transportation of manufactured elements and other raw materials for site work used for erection of the precast structures would require raising of invoice?

e. If invoice is not required, can the movement of goods shall be made according to Rule 55 (1) (c) of the CGST Rules 2017 without support of invoice but with Delivery Challan?

f. Whether it is mandatory to specify the tax rate in delivery challan (as per Rule 55 (1)) since we undertake only works contract and the rate of tax for the same is 18%, but the rate of tax for individual components (like cement) is 28% when they are sold separately?

g. The delivery challan and e-way bill for manufactured elements and other raw materials for site work would contain GST rates and corresponding HSN codes, which would differ from the final invoice where SAC code for composite works contract would be mentioned. Would that be considered as a mismatch between HSN/SAC codes and GST rates in e-way bill and actual invoice, which is made at stage wise completion of construction, by the tax authorities?

h. Similarly, in cases of movement of machineries (no transfer of ownership) to work sites, where there is no permanent establishment at the respective state and only used to perform the construction service, whether the difference in HSN/SAC codes and GST rates in e-way bill and actual composite supply invoice would be considered as mismatch?

i. What document shall be issued for return of tools, equipments for return from worksite to our registered office?

j. If tools, equipments and accessories which are returnable after work execution should be transported under delivery challan, what is the rate to be adopted in the delivery challan and e-way bill, whether contract rate or whether GST rate of the tools and equipments transported?

k. If we are transferring materials and equipments between two sites at respective state where we do not have fixed establishment, what document shall be used for transportation of the same?

Section 97(2) of the CGST Act 2017 specifies the issues in respect which the questions shall be asked seeking advance ruling and the said section is as under:

97 (2) The question on which the advance ruling is sought under this Act, shall be in respect of;—

(a) classification of any goods or services or both;

(b) applicability of a notification issued under the provisions of this Act;

(c) determination of time and value of supply of goods or services or both;

- (d) admissibility of input tax credit of tax paid or deemed to have been paid;*
- (e) determination of the liability to pay tax on any goods or services or both;*
- (f) whether applicant is required to be registered;*
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term*

In the instant case, it is clear that the questions raised by the applicant are not covered under the issues mentioned under Section 97(2) supra. We further find that all the questions from Sl. No. (d) to (k) seek an answer on the procedural requirements, which are outside the scope of Authority for Advance Ruling. Therefore, we are of the opinion that no ruling is required to be pronounced on the issues that are not covered under Section 97(2) of the CGST Act 2017. Thus, the questions from Sl. No. (d) to (k) of the instant application are liable for rejection in terms of Section 98(2) of the CGST Act 2017.

7. Based on the above discussion, we rule as under:

RULING

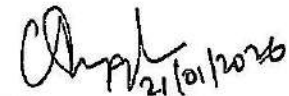
a. Whether the applicant is required to obtain registration in the states in which it is executing works contract using precast structures manufactured at its principal place of business in Tirupur, when it has no "fixed establishment" in such state?	Yes, the applicant is required to get registered in the state where the construction site is located.
b. Whether it is mandatory to register the site address (where there is only temporary office and no fixed establishment) as additional place of business if the site address is different from the registered office address but within the same state?	Yes, whenever, the applicant undertakes assembling of the precast structures at a construction site situated in Tamil Nadu, where the applicant has a principal place of business, they may add such sites as 'additional places of business'. In case, the construction site is located in another state, they are required to get registered in the state where the construction site is located.
c. Whether the transportation of material used in erection of the precast structures in the construction sites in other states, amounts to supply in the absence of consideration and in the absence of two different parties involved?	Yes, the transportation of material used in erection of the precast structures in the construction sites in other states amounts to supply

<p>d. Whether such transportation of manufactured elements and other raw materials for site work used for erection of the precast structures would require raising of invoice?</p>	<p>The question is not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. Hence the question is liable for rejection in terms of Section 98(2) of the CGST Act 2017</p>
<p>c. If invoice is not required, can the movement of goods shall be made according to Rule 55 (1) (c) of the CGST Rules 2017 without support of invoice but with Delivery Challan?</p>	<p>The question is not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. Hence the question is liable for rejection in terms of Section 98(2) of the CGST Act 2017</p>
<p>f. Whether it is mandatory to specify the tax rate in delivery challan (as per Rule 55 (1)) since we undertake only works contract and the rate of tax for the same is 18%, but the rate of tax for individual components (like cement) is 28% when they are sold separately?</p>	<p>The question is not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. Hence the question is liable for rejection in terms of Section 98(2) of the CGST Act 2017</p>
<p>g. The delivery challan and e-way bill for manufactured elements and other raw materials for site work would contain GST rates and corresponding HSN codes, which would differ from the final invoice where SAC code for composite works contract would be mentioned. Would that be considered as a mismatch between HSN/SAC codes and GST rates in e-way bill and actual invoice, which is made at stage wise completion of construction, by the tax authorities?</p>	<p>The question is not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. Hence the question is liable for rejection in terms of Section 98(2) of the CGST Act 2017</p>
<p>h. Similarly, in cases of movement of machineries (no transfer of ownership) to work sites, where there is no permanent establishment at the respective state and only used to perform the construction service, whether the difference in HSN/SAC codes and GST rates in e-way bill and actual composite supply invoice would be considered as mismatch?</p>	<p>The question is not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. Hence the question is liable for rejection in terms of Section 98(2) of the CGST Act 2017</p>
<p>i. What document shall be issued for return of tools, equipments for return from worksite to our registered office?</p>	<p>The question is not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. Hence the question is liable for rejection in terms of Section 98(2) of the CGST Act 2017</p>

j. If tools, equipments and accessories which are returnable after work execution should be transported under delivery challan, what is the rate to be adopted in the delivery challan and e-way bill, whether contract rate or whether GST rate of the tools and equipments transported?	The question is not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. Hence the question is liable for rejection in terms of Section 98(2) of the CGST Act 2017
k. If we are transferring materials and equipments between two sites at respective state where we do not have fixed establishment, what document shall be used for transportation of the same?	The question is not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. Hence the question is liable for rejection in terms of Section 98(2) of the CGST Act 2017


 (B. Suseel Kumar)
 Member (SGST)




 (C. Thiyagarajan)
 Member (CGST)

To

M/s. Teemage Builders Pvt Ltd
 No. 6 / 35, College Road, First Cross Street,
 Tirupur – 641 602.

(By Speed Post)

Copy submitted to:

1. The Principal Chief Commissioner of GST and Central Excise,
 26/1, Uthathamar Mahatma Gandhi Road,
 Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
 2nd Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Commissioner of GST and Central Excise,
 Coimbatore Commissionerate,
 6/7, A.T.D. Street, Race Course,
 Coimbatore – 641 018.

Copy to:

1. The Assistant Commissioner (ST),
 Tirupur (North) – I Assessment Circle,
 Commercial Taxes Buildings,
 42, Kumaran Road, Tirupur – 641 601.
2. Stock File – A1