RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX

ROOM NO. 208, KAR BHAWAN, AMBEDKAR CIRCLE,
BHAWANI SINGH ROAD, C-SCHEME
JAIPUR – 302005 (RAJASTHAN)

ADVANCE RULING NO. RAJ/AAR/2026-27/09

O/C

Manipal Singh Additional Commissioner	:	Member (Central Tax)
Dr. Akhedan Charan Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s MTS-EILE (JV),5/2, Shahid Amit Bhardwaj Marg, JAIPUR, Rajasthan-302017
GSTIN of the applicant		08AAQAM9113R1ZN
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a) classification of goods and/or services or both (b) applicability of a notification issued under the provisions of the Act
Date of Personal Hearing	:	13.07.2026
Present for the applicant	:	Mr. Jaideep Dullar, Mr. Rajat Jain, Mr. Pankaj Goenka
Date of Ruling	:	29.07.2026

1. केंद्रीय वस्तु एवं सेवा कर अधिनियम, 2017 तथा राजस्थान वस्तु एवं सेवा कर अधिनियम, 2017 (जिन्हें आगे क्रमशः 'सीजीएसटी अधिनियम' एवं 'आरजीएसटी अधिनियम' कहा गया है) की धारा 102 के अनुसार, इस अग्रिम निर्णय में अभिलेख पर प्रत्यक्ष रूप से विद्यमान किसी त्रुटि के सुधार हेतु प्राधिकरण द्वारा संशोधन किया जा सकता है, यदि ऐसी त्रुटि आदेश की तिथि से छह माह की अवधि के भीतर स्वयं प्राधिकरण के संज्ञान में आए अथवा आवेदक, संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी द्वारा उसके संज्ञान में लाई जाए। तथापि ऐसा कोई संशोधन, जिससे कर देयता में वृद्धि हो अथवा अनुमन्य इनपुट टैक्स क्रेडिट में कमी हो, आवेदक/अपीलकर्ता को सुनवाई का अवसर प्रदान किए बिना नहीं किया जाएगा।

1. In terms of Section 102 of the Central Goods and Services Tax Act, 2017 and the Rajasthan Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and the RGST Act respectively), this Advance Ruling may be amended by the Authority for Advance Ruling so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority on its own motion or is brought to its notice by the applicant or the concerned officer or the jurisdictional officer within a period of six months from the date of the order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

2. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 103(1) के अनुसार, अध्याय XVII के अंतर्गत दिया गया यह अग्रिम निर्णय केवल निम्नलिखित पर बाध्यकारी होगा: (क) उस आवेदक पर जिसने अधिनियम की धारा 97(2) में उल्लिखित विषय के संबंध में अग्रिम निर्णय प्राप्त किया है; तथा (ख) उक्त आवेदक के संबंध में संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी पर।

2. Under Section 103(1) of the CGST Act, 2017 and the RGST Act, 2017, this Advance Ruling pronounced under Chapter XVII of the Acts shall be binding only: (a) on the applicant who had sought it in respect of any matter referred to in Section 97(2) of the Acts; and (b) on the concerned officer or the jurisdictional officer in respect of the applicant.

3. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 103(2) के अनुसार, यह अग्रिम निर्णय तब तक बाध्यकारी रहेगा जब तक कि उस निर्णय के आधारभूत विधिक प्रावधान, तथ्य अथवा परिस्थितियों में कोई परिवर्तन न हो जाए।

3. In terms of Section 103(2) of the CGST Act, 2017 and the RGST Act, 2017, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original ruling have changed.

4. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 104(1) के अनुसार, यदि प्राधिकरण यह पाता है कि आवेदक ने धोखाधड़ी, महत्वपूर्ण तथ्यों के दमन अथवा तथ्यों के मिथ्या प्रतिपादन द्वारा यह अग्रिम निर्णय प्राप्त किया है, तो वह आदेश द्वारा ऐसे निर्णय को प्रारंभ से ही शून्य (Void ab initio) घोषित कर सकता है और ऐसी स्थिति में अधिनियमों तथा उनके अधीन बनाए गए नियमों के सभी प्रावधान आवेदक पर ऐसे लागू होंगे मानो यह अग्रिम निर्णय कभी दिया ही नहीं गया हो।

4. Under Section 104(1) of the CGST Act, 2017 and the RGST Act, 2017, where the Authority finds that the Advance Ruling has been obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of the Acts or the Rules made thereunder shall apply to the applicant as if such Advance Ruling had never been made.

5. इस अग्रिम निर्णय के विरुद्ध अपील, सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 100 के अंतर्गत राजस्थान अपीलीय अग्रिम निर्णय प्राधिकरण (Appellate Authority for Advance Ruling, Rajasthan) के समक्ष प्रस्तुत की जाएगी। ऐसी अपील निर्णय की सूचना आवेदक, संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी को प्राप्त होने की तिथि से तीस दिनों के भीतर प्रस्तुत की जानी होगी। यदि अपीलीय प्राधिकरण यह संतुष्ट हो कि अपीलकर्ता पर्याप्त कारणों से उक्त अवधि के भीतर अपील प्रस्तुत नहीं कर सका, तो वह अधिकतम अतिरिक्त तीस दिनों की अवधि तक विलंब को क्षम्य करते हुए अपील स्वीकार कर सकता है।

5. Any appeal against this Advance Ruling shall lie before the Appellate Authority for Advance Ruling, Rajasthan, in terms of Section 100 of the CGST Act, 2017 and the RGST Act, 2017. Such appeal shall be filed within **thirty days** from the date on which the ruling

is communicated to the applicant, the concerned officer or the jurisdictional officer, as the case may be. The Appellate Authority may, if satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding **thirty days.**

The issue raised by M/s MTS-EILE (JV),5/2, Shahid Amit Bhardwaj Marg, JAIPUR, Rajasthan-302017(hereinafter *"the applicant"*) is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2)given as under:

(a) Classification of goods and/or services or both

(b) Applicability of a notification issued under the provisions of the Act

A. SUBMISSION OF THE APPLICANT(in brief):-

Brief facts of the case:

a) The Applicant has been awarded works relating to construction, testing, commissioning, operation and maintenance of FSTP (Faecal Sludge Treatment plant infrastructure projects by Rajasthan Urban Infrastructure Development Project (RUIDP) and respective Nagar Parishads/Nagar Palikas for various towns under Contract Package No. RSTDSP/FSTP-9 Towns/03. The tender for the subject work was invited on 24.04.2022, the bid was submitted on 28.06.2022, Letter of Acceptance (LOA) was issued on 30.09.2022 and Notice to Proceed was issued on 28.11.2022. The contract is an ongoing composite works contract service.

b) The Applicant seeks clarification regarding the applicable GST rate prevailing on the date of tender/bid submission for the subject works contract. At the time of tendering and submission of bid, the Applicant had considered and quoted GST @12% (6% CGST + 6% SGST) in the bid price based on the understanding of the applicable GST notifications prevailing at that time.

c) Subsequently, after 18.07.2022, GST @18% (9% CGST + 9% SGST) has been levied and paid by the Applicant on all works executed and billed under the contract. As a result, the Applicant has incurred an additional GST burden of 6% over and above the GST considered in the bid.

d) In the above background, clarification is sought as to whether GST @12% was correctly applicable on the date of tender/bid submission i.e. 24.04.2022/28.06.2022 for the subject contract and, consequently, whether the additional 6% GST paid after 18.07.2022 on execution of works under the ongoing contract constitutes an additional statutory tax liability admissible under the contract conditions.

B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)

a) We have been awarded works relating to Design, Supply, Construction, Testing, Trial Run, Commissioning and 5 years' Operation & Maintenance FSTP (Faecal Sludge Treatment plant infrastructure projects by Rajasthan Urban Infrastructure Development

Project (RUIDP) and respective Nagar Parishads/Nagar Palikas for various towns under Contract Package No. RSTDSP/FSTP-9 Towns/03.

b) The tender for the subject work was invited on 24.04.2022 and the bid was submitted on 28.06.2022. The Letter of Acceptance (LOA) was issued on 30.09.2022 and Notice to Proceed was issued on 28.11.2022. The contract is presently under execution.

c) At the time of tendering and submission of bid, we had considered GST @12% (6% CGST + 6% SGST) in the bid price based on the GST provisions and notifications prevailing on the dates of tender invitation and bid submission.

d) Subsequently, pursuant to Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022, GST @18% (9% CGST + 9% SGST) became applicable on works executed and billed on or after 19.07.2022, and accordingly we have paid GST @18% on all such works executed under the contract.

We respectfully submit that GST @12% (6% CGST + 6% SGST) was prevailing and applicable for the subject STP/FSTP/Waste Water infrastructure works contract on the date of tender invitation i.e. 24.04.2022 and on the date of bid submission i.e. 28.06.2022 under the relevant provisions of Notification No. 11/2017-Central Tax (Rate) as amended up to that date. Accordingly, while preparing and submitting the financial bid, we had considered GST @12% in the quoted contract price.

Subsequently, pursuant to Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022, the concessional GST entry applicable to the said works contract stood omitted/modified and GST @18% (9% CGST + 9% SGST) became applicable on works executed and billed on or after 19.07.2022. Accordingly, we have discharged GST liability @18% on all such works executed under the ongoing contract.

Due to the change in GST rate from 12% considered at the time of bidding to 18% paid during execution of the contract, we have incurred an additional GST burden of 6% over and above the tax component considered in the original bid price. Therefore, clarification/ruling is sought regarding correctness of applicability of GST @12% on the tender/bid dates and whether the subsequent increase to 18% constitutes an additional statutory tax liability/change in tax in respect of the ongoing contract.

C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Q1) Whether GST @12% (6% CGST + 6% SGST) was correctly applicable for our FSTP (Faecal Sludge Treatment plant: Similar to STP/WWTP) infrastructure works contract on the date of tender invitation i.e. 24.04.2022 and on the date of bid submission i.e. 28.06.2022 under Notification No. 11/2017-Central Tax (Rate), considering that the bid was prepared and submitted based on the GST provisions prevailing on those dates?

Q2) Whether the increase in GST from 12% (considered in the bid on 24.04.2022 / 28.06.2022) to 18% paid on works executed and billed on or after 19.07.2022 pursuant to Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022 shall be treated as additional statutory tax liability/change in tax for the said ongoing contract?

D. <u>WITHDRAWAL OF APPLICATION:</u>

The applicant vide their letter dated 13.07.2026 requested to Withdraw the Advance Ruling application filed before the authority as applicant stated in his withdrawal letter that due to an inadvertent typographical/clerical mistake while filing the application, the details submitted are incorrect. Therefore not wished to proceed with the said application

Since the applicant has requested for withdrawal of the application therefore, their request to withdraw the application is considered. Hence, no ruling is given.

Sd/- 29/07/2026
(Mahipal Singh)
MEMBER
CENTRAL TAX

(Dr. Akhedan Charan)
MEMBER
STATE TAX

F. No. AAR/SF/2026-27/ 412-415

Date: 29.07.2026

SPEED POST

M/s MTS-EILE (JV),
5/2, Shahid Amit Bhardwaj Marg,
JAIPUR, Rajasthan-302017

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Pr. Commissioner, CGST and Central Excise , NCRB, Statue Circle, Jaipur, Rajasthan-302005.