

Registered Post

**PUNJAB AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICE TAX, BHUPINDRA ROADPATIALA
147001, PUNJAB**

ORDER NO. AAR/GST/PB/014...

dated 03.03.2022

Present:

1. Ms. Varinder Kaur, Additional Commissioner of Central Tax

(Member- Central GST)

2. Mr. Showkat Ahmad Parray, Additional Commissioner of State Tax

(Member- State GST)

Application Details:

Name and GSTIN of the applicant(s)	VIVIDHA INFRASTRUCTURE PVT. LTD. 03AACCV2985N1ZW
Adress	A-40A, Industrial Area, Mohali-160071
Details of application	AAR/GST/PB/039 dated 20/07/2020
Concerned Officer	ACST, Patiala.
Nature of activity (present/proposed) in respect of which advance ruling sought.	
A	Category
	Developers/ Service Provider (Electricity Distribution)
B	Description in brief
	The applicant has developed an Industrial Estate in Rajpura and is selling developed Industrial Plots to the customers. The applicant is acting as a maintenance agency also and has executed a 'Common Area Maintenance Agreement' with the allottees of industrial plots. Applicant is recovering monthly maintenance charges for Common Area Maintenance Service. Applicant is also taking Interest Free Non Refundable Maintenance Deposit (IMFD) from allottees to secure due performance of the payment of the common area maintenance charges. This 'IMFD' is never to be returned to the allottees but only transferable to the Association of Allottees as and when it is formed.

Issue(s) on which advance ruling is required.	(i) Determination of the liability to pay tax on any goods or services or both (ii) 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.
Question (s) on which advance ruling is required.	(i) Whether amount received as interest free non-refundable maintenance deposit (IFMD) pursuant to common area maintenance services agreement executed by the applicant (Promoters) with the allottees of industrial plots sold is taxable under the GST Law.
Date of Personal Hearing	18.02.2022
Present for applicant	Surinder Kumar (Accountant)

1. M/s VIVIDHA INFRASTRUCTURE PVT. LTD., as detailed in the table above and hereinafter referred to as 'applicants', had submitted an application for advance ruling in form GST ARA-01 dated 20.07.2020 seeking to know "Whether amount received as interest free non-refundable maintenance deposit (IFMD) pursuant to common area maintenance services agreement executed by the applicant (Promoters) with the allottees of industrial plots sold is taxable under the GST Law."

Proceedings Under Section 98 of CGST/PGST Act:

2. In this regard personal hearings were held on 18.02.2022 before the Advance Ruling Authority, Punjab, however, vide letter dated 16.01.2021 sent through speed post and again by email on 15.02.2022 by authorized representative of the applicant, the applicant has requested for withdrawal of the application due to some personal reason. On 18.02.2022 on the day of personal hearing the authorised representative of the applicant reiterated the same.

ORDER:

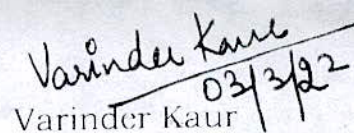
3. In view of the request of the applicant, without going into the merits of the issues and questions raised by the applicant, the application is dismissed as withdrawn under section 98(2) of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017.

4. An Appeal against this order lies with the Punjab Appellate Authority for advance rulings, Chandigarh, in terms of Section 99 and Section 100 of the CGST Act, 2017 and Section 99 and Section 100 of the PGST Act, 2017 within a period of thirty days from the date of communication of this order.

Note: The provisions of CGST Act, 2017 and PGST Act, 2017 and rules framed thereunder are almost same except a few provisions. Unless specific reference is made to such dissimilar provisions in the two Acts and rules made thereunder, reference to provisions of CGST Act, 2017 and CGST Rules, 2017 would mean a reference to the same provisions of PGST Act, 2017 and PGST Rules, 2017 and vice versa.



Showkat Ahmad Parray
Member, SGST



Varinder Kaur
Member, CGST

To

M/s Vividha Infrastructure Private Limited
A-40A Industrial Area Phase VIII Extension,
Mohali, 160071

PB/AAR/2022/80-83

Dated: 04-03-2022

Copy to:

- ✓ 1. The Special Secretary, Goods and Service Tax Council, 5th floor, Tower-II, Jeevan Bharti Bldg., Connaught Place, New Delhi w.r.t. F. No. 193/Advance Ruling/ GSTC/2017 dated 01.05.2018.
2. The Commissioner of State Taxes, Punjab.
3. The Commissioner, CGST, Ludhiana, GST Bhawan, Rishi Nagar, Ludhiana.
4. The Assistant Commissioner of State Taxes, Patiala