

Registered Post

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

**ORDER NO. AAR/GST/PB/015. 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/040 dated 12/02/2021
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. It has executed a 'Distribution Franchise Agreement' with PSPCL for the purpose of distribution and supply of electricity to consumers within the said project as per the guidelines prescribed in PSPCL commercial circular No-58/2016. Applicant will work on behalf of PSPCL to supply electricity to consumers and recover charges as per Tariff schedule, Fuel surcharge and schedule of general charges as approved by Punjab State Electricity Regulatory Commission.



		Distribution Franchisee (the applicant) has developed complete distribution infrastructure at its own cost including installation of 66KV Substation.
Issue(s) on which advance ruling is required.	<ul style="list-style-type: none"> <li>(i) Determination of the liability to pay tax on any goods or services or both</li> <li>(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.</li> </ul>	
Question (s) on which advance ruling is required.	<ul style="list-style-type: none"> <li>(i) whether the transmission and distribution of electricity as a franchisee of PSPCL charged to its consumers based on approved tariff is exempt in applicant's hands?</li> <li>(ii) What will be the rate of GST on following Tariff based charges which will be required to be mentioned in the bills to be issued to consumers of electricity as under: <ul style="list-style-type: none"> <li>(a) Energy Charges</li> <li>(b) Fuel Cost Adjustment</li> <li>(c) Additional Surcharge</li> <li>(d) Electricity Duty</li> <li>(e) Municipal Tax</li> <li>(f) Infrastructure Development Fund</li> <li>(g) Meter Rent</li> <li>(h) Cow Cess</li> <li>(i) Other Charges not mentioned above.</li> </ul> </li> <li>(iii) Is there any GST liability on 'Refundable Security Deposit (Consumption)' &amp; 'Refundable</li> </ul>	



	Security Deposit (Meter) collected from intended consumers of electricity?
	(iv) Are 'Service Connection Charges (One time) taxable under GST when collected from intended consumers for setting up distribution and supply infrastructure, Sub Station, equipments and other materials?
	(v) Will there be any GST liability of Franchisee (applicant) on rebate (as mentioned in clause 15 of Franchisee Agreement) for rendering services of distribution and supply of electricity, billing and collection and maintenance of lines etc.?
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 'applicant', had submitted an application for advance ruling in form GST ARA-01 dated 12.02.2021 seeking advance ruling on the questions detailed in the table above. The said queries were examined in light of the Section 97(2) of the GST Act, 2017 and were found to be within the scope defined under the said provision and accordingly the application was admitted for hearing.

#### **Proceedings Under Section 98 of CGST/PGST Act:**

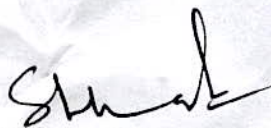
2. In this regard personal hearings were held on 18.02.2022 before the Advance Ruling Authority, Punjab, however, vide letter dated 16.01.2021 sent through speed post and again by email on 15.02.2022 by authorized representative of the applicant, the applicant has requested for withdrawal of the application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



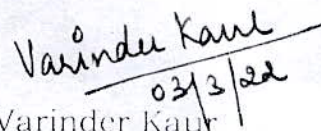
**ORDER:**

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

  
03/3/22

Varinder Kaur  
Member, CGST

To

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

PB/AAR/2022/84-87

Dated: 04-03-2022

Copy to:

- ✓ 1. The Special Secretary, Goods and Service Tax Council, 5<sup>th</sup> 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