

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

ORDER NO. AAR/GST/PB/23

DATED: 01.11.2022

(An Appeal against this order lies with the Appellate Authority 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.)

Present:

1. Ms. Varinder Kaur, Additional Commissioner of Central Tax (Central Tax)
2. Mr. Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax).

Application Details:

| | |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| GSTIN | 03AALPA2772Q1ZI |
| Legal Name | M/s MUKESH AGARWAL |
| Trade Name | M/s MUKESH TRADING Co. MANDI HARJI RAM, MALOUT, MANDI HARJI RAM-152107 |
| Issue(s) on which advance ruling is sought. | Classification of any goods or services or both and Admissibility of input tax credit of tax paid or deemed to have been paid. |
| Personal Hearing Date | - |
| Hearing Attended by | - |
| Date of Notice(s) issued | 25.03.2022 & 27.09.2022 |
| Date of Application | 26.02.2020 |
| Order Date | 01.11.2022 |

1. M/s MUKESH AGARWAL, Mandi Harji Ram, Malout-152107 (GST Registration No. 03AALPA2772Q1ZI) is a Work Contractor of Construction work in various Govt. Departments. The applicant has obtained a work of Bid in which as per clause of the bid a new Toyota, Innova, Crysta Zx automatic vehicle is to be provided to the awardee and all the running expenses of said vehicle will be borne by the applicant and after completion of the said work the said vehicle is to be transferred to the awardee free of cost.

2. Proceedings Under Section 98 of CGST/PGST Act:

The applicant had neither submitted his application in prescribed format for Advance Ruling i.e. (ARA-01), nor had submitted the required fee i.e. Rs.10,000 (5000/- under CGST, Act and 5000/- under PGST, Act). In this



regard notice dated 25.03.2022 & 27.09.2022 were issued directing the applicant to file the application in prescribed format along with requisite fee of Rs. 10,000/- (5,000 each for SGST and CGST) as prescribed under the act. Despite giving couple of opportunities applicant had neither submitted application in proper format nor deposited the requisite fee.

3. QUESTION(S) ON WHICH ADVANCE RULING IS SOUGHT:

M/s MUKESH AGARWAL, Mandi Harji Ram, Malout-152107 (GST Registration No. 03AALPA2772Q1ZI is a Work Contractor of Construction work in various Govt. Departments. The applicant has obtained a work of Bid in which as per clause of the bid a new Toyota, Innova, Crustal Zx automatic vehicle is to be provided to the awardee and all the running expenses of said vehicle will be born by the applicant and after completion of the said work the said vehicle is to be transferred to the awardee free of cost.

1. According to the above circumstances the above said vehicle is the consumable material of the work contract. Whether the applicant is entitled to get the input tax credit of the vehicle as material used in work contract?


2. Whether looking to the above circumstances the transfer of vehicle is deemed to be transferred of property in the execution of the work contract?

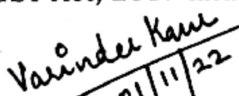
3. Whether the applicant claim the ITC of the purchase of above said new vehicle.

4. DISCUSSIONS AND FINDINGS:

Neither the applicant has submitted his application for Advance Ruling in prescribed format i.e. ARA-01, nor has deposited the requisite fee for filling Advance Ruling application is Rs. 10,000/- (Rs. 5,000 each for CGST and SGST). Despite giving couple of opportunities, the applicant has not deposited the required fee of Rs. 10,000 under (Rs.5,000 each for CGST and SGST). Thus, the application is hereby filed without any ruling.

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


Viraj Shayamkarn Tidke
Member, SGST


Varinder Kaur
Member, CGST

Through Regd. Post

To



M/s MUKESH AGARWAL
MANDI HARJI RAM,
MALOUT, MANDI HARJI RAM-152107

No.PB/AAR/2022/177-181

Dated: 03/11/2022

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 Principal Commissioner, CGST Commissionerate Ludhiana, GST Bhawan, F-Block, Rishi Nagar, Ludhiana.
4. The Assistant Commissioner of State Taxes, Bathinda.