

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

ORDER NO. AAR/GST/PB/025

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		03FMHPS1702P1ZS
Legal Name		M/s NIDHI SHARMA
Trade Name		M/s ZED ENTERPRISES HOUSE NO. 124, VILLAGE BHALLAN, NANGAL, PUNJAB. 140126.
Nature of activity (present/proposed) in respect of which advance ruling sought.		
A	Category	Service Provider
B	Description in brief	The applicant is in the process to commerce e-commerce portal for providing various services of unorganized sectors to the industrial, commercial and household customers such as plumber, mechanic, beautician, accounting services etc. Web application and website of the applicant would work as a platform to aggregate the free lancers who provide such services.
Issue(s) on which advance ruling is sought.		Applicability of a notification issued under the provisions of this Act.
Questions(s) on which advance ruling is sought.		1. Whether providing e-commerce portal for supplying various services of unorganized sectors to the industrial, commercial and household customers such as plumber,

	<p>mechanic, beautician, accounting services etc qualify for reverse charge under section 9(5) as notified under notification no. 17/2017-Central Tax (Rate) amended by notification no. 23/2017-Central Tax (Rate).</p> <p>2. In case all services intended to be provided by me are not come in the preview of said notification. Please share the list of services for which we can follow the reverse charge mechanism.</p> <p>3. What would be the rate for such services in case I forego my right to take input credit. Please clarify whether can I take the benefit of notification no. 1/2018, however, these services fall under the category of "construction services" in the said notification.</p>
Date of Notice(s) issued	21.03.2022 & 27.09.2022
Order Date	01.11.2022

1. M/s NIDHI SHARMA (ZED ENTERPRISES), GSTIN: 03FMHPS1702P1ZS 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 05.03.2019 seeking Advance Ruling on the questions detailed in the table above.

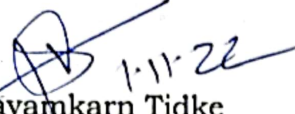
2. Proceedings Under Section 98 of CGST/PGST Act:

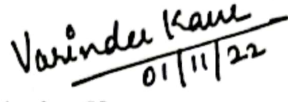
The applicant had deposited only Rs. 5,000/- fee under SGST while filling Advance Ruling Application. In this regard, notices dated 21.03.2022 and 27.09.2022 were issued to the applicant to deposit the requisite fee of Rs. 5,000 for CGST as prescribed under the Act. But the applicant has not deposited the prescribed requisite fee of Rs. 5,000/- under CGST.

3. DISCUSSIONS AND FINDINGS:

The requisite fee for filling Advance Ruling application is Rs. 10,000/- (Rs. 5,000 each for CGST and SGST), but the applicant has deposited only Rs. 5,000/- under SGST Act. Despite giving couple of opportunities, the applicant has not deposited the required pending fee of Rs. 5,000 under CGST Act. Thus, the application is hereby filed without any Advance 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 Shyamkarn Tidke
Member, SGST


Varinder Kaur
Member, CGST

Through Regd. Post

To

M/s NIDHI SHARMA
Prop. ZED ENTERPRISES,
HOUSE NO. 124,
VILLAGE BHALLAN,
NANGAL, PUNJAB.
140126.

No.PB/AAR/2022/187-191

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, Ropar.