

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

**ORDER NO. AAR/GST/PB/027**

**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		03AQAPB9925B1ZH
Legal Name		SUMIT BABBAR
Trade Name		M/s PARYAG TRADE LINKS PRAYAG COMPLEX, TEACHER COLONY TO PHASE 4/5 ROAD, BATHINDA-151001
Nature of activity (present/proposed) in respect of which advance ruling sought.		
A	Category	Service Provider (Works Contractor)
B	Description in brief	The applicant is a Works Contractor and has entered into a contract (sub contract) of repair work with M/s Bridge & Roof Co. (I) Ltd, Calcutta on the site of HMEL refinery Bathinda.
Issue(s) on which advance ruling is sought.		1. Classification of Goods or Services or Both. 2. Determination of time and value of supply of goods or services or both 3. Determination of the liability to pay tax on any goods or services or both 4. 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.
Questions(s) on which advance ruling is sought.		1. Which type of GST (IGST or CGST/SGST) has to be charged on the supplies made by applicant to M/s Bridge & Roof Co. (I) Ltd,

	Calcutta?
Date of Notice(s) issued	31.03.2022 & 27.09.2022
Order Date	01.11.2022

1. M/s PARYAG TRADE LINKS, PRAYAG COMPLEX, TEACHER COLONY TO PHASE 4/5 ROAD, BATHINDA-151001 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 07.11.2020 seeking Advance Ruling on the questions detailed in the table above.

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

The applicant has not submitted his application in prescribed format for Advance Ruling i.e. (ARA-01). Also he has not submitted the required fee i.e. Rs.10,000 (5000/- under CGST, Act and 5000/- under PGST, Act). In this regard notice dated 31.03.2022 & 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 has neither submitted application in proper format nor deposited the requisite fee.

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


The applicant is a Works Contractor and has entered into a contract (sub contract) of repair work with M/s Bridge & Roof Co. (I) Ltd, Calcutta on the site of HMEL refinery Bathinda. M/s Bridge & Roof Co. (I) Ltd, Calcutta do not have GST registration in Punjab.

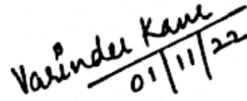
1. What type of GST (IGSI or CGST/SGST) has to be charged on the supplies made by applicant to M/s Bridge & Roof Co. (I) Ltd, Calcutta?

**4. 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 not deposited the requisite fee. Despite giving multiple 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.

 1-11-22  
Viraj Shayamkarn Tidke  
Member, SGST

 01/11/22  
Varinder Kaur  
Member, CGST

**Through Regd. Post**

To

M/s PARYAG TRADE LINKS  
PRAYAG COMPLEX,  
TEACHER COLONY TO PHASE 4/5 ROAD,  
BATHINDA-151001.

No.PB/AAR/2022/198-202

Dated: 03/11/2022

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