



**BEFORE THE AUTHORITY FOR ADVANCE RULING - ANDHRA PRADESH
Goods and Service Tax**

D. No. 5-56, Block-B, R.K. Spring Valley Apartments, Eedupugallu, Vijayawada-521151

Present:

1. Sri. D. Ramesh, Additional Commissioner of State Tax (Member)
2. Sri. M. Sreekanth, Joint Commissioner of Central Tax (Member)

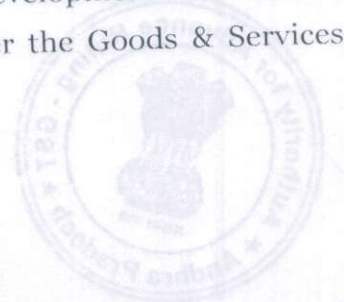
AAR No.21/AP/GST/2020 dated: 17.07.2020

1	Name and address of the applicant	M/s. The Chaitanya Rural Development Association, Kovvur, D.No.24A-7-6, Yerrapragadavari Street, Ashok Nagar, Eluru, West Godavari-534002, Andhra Pradesh.
2	GSTIN	37AABTT8762F1Z3
3	Date of filing of Form GST ARA-01	06.01.2020
4	Date of Personal Hearing	05.02.2020
5	Represented by	Sri Allam Malikarjunarao, Chairman, CRDA
6	Jurisdictional Authority - State	Assistant Commission (ST), Eluru Circle, Eluru Division.
7	Clause(s) of section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	e) determination of the liability to pay tax on any goods or services or both;

ORDER

(Under sub-section (4) of Section 98 of Central Goods And Services Tax Act, 2017 and sub-section (4) of Section 98 of Andhra Pradesh Goods and Services Tax Act, 2017)

1. The Present application has been filed u/s 97 of the Central Goods & Services Tax Act, 2017 and AP Goods & Services Tax Act, 2017 (hereinafter referred to as CGST Act and APGST Act respectively) by M/s. The Chaitanya Rural Development Association, Kovvur, (hereinafter referred to as applicant) registered under the Goods & Services Tax.



2. The provisions of the CGST Act and APGST Act are identical, except for certain provisions. Therefore, unless a specific mention of the dissimilar provisions is made, a reference to the CGST Act would also mean a reference to the same provision under the APGST Act. Further, henceforth, for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST or APGST Act would be mentioned as being under the GST Act.

3. Brief Facts of the case:

M/s. The Chaitanya Rural Development Association, Kovvur, (herein referred to as applicant), holding GSTIN37AABTT8762F1Z3, having registered address at Flat No.24A-7-6, Yerrapragadavari Street, Ashoknagar, Eluru, West Godavari-534002, Andhra Pradesh. The applicant is a non-Government organisation providing short term educational courses to scheduled caste (SC) and scheduled tribe (ST) students free of cost, along with residential accommodation. The applicant submits that the funding of these courses is sponsored by the State Government, Central Government and the other government related organisations.

4. Question raised before the authority:

The applicant approached the Authority for Advance Ruling to seek clarification whether the educational services provided by his organization are exempted or liable to tax.

On Verification of basic information of the applicant, it is observed that the applicant falls under the State jurisdiction, i.e. Assistant Commissioner (ST), Eluru Circle, Eluru CGST Division. Accordingly, the application has been forwarded to the jurisdictional officers and a copy marked to the Central Tax authorities to offer their remarks as per Sec. 98(1) of CGST /APGST Act 2017.

In response, remarks are received from the jurisdictional officers concerned stating that there are no proceedings lying pending or passed relating to the applicant on the issue, for which the Advance Ruling sought by the applicant.

6. Record of Personal Hearing:

The applicant, Sri Allam Mallikarjunarao appeared for Personal Hearing on 05.02.2020 and reiterated the submissions already made in the application.



7. Discussion:

We have gone through the submission made by the applicant regarding the applicability of the GST rate to the aforesaid transaction. But, before going into the merits of the case, we examine the plea made by the applicant before this authority in his letter dated:09.04.2020 requesting for withdrawal of the Advance Ruling, in the context of their failure to conduct the training activities due to Covid-19 pandemic. They requested that no ruling is required in the matter as the applicant is no longer engaged in the activity of conducting training programmes. The request of the applicant for withdrawal of the application is considered favourably and this authority passed the following order with a direction that fees already paid shall not be refunded and the same stands as forfeited.


ORDER

Since the applicant withdrew the application, we find no reason to go into the merits of the case and it is dismissed as withdrawn and therefore no Ruling is given.

Sd/-D.RAMESH
MEMBER

Sd/-M. SREEKANTH
MEMBER

//t.c.f.b.o//


Deputy Commissioner (ST)
DEPUTY COMMISSIONER (ST)
O/o. Chief Commissioner of State Tax,
Government of A.P., Vijayawada

TO

1. The Chaitanya Rural Development Association Kovvur, D.No 24A-7-6, Yerrapragadavari Street, Ashok Nagar, Eluru, West Godavari-534002, Andhra Pradesh **(By Registered Post)**

Copy to

1. The Assistant Commissioner of State Tax, Eluru Circle, Eluru Division. **(By Registered Post)**
2. The Superintendent, Central Tax Eluru Range, CGST Eluru Division. **(By Registered Post)**

Copy submitted to

1. The Chief Commissioner (State Tax), O/o Chief Commissioner of State Tax, Eedupugallu, Vijayawada, (A.P)



2. The Chief Commissioner (Central Tax), O/o Chief Commissioner of Central Tax & Customs, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam-530035. **(By Registered Post)**

Note: Under Section 100 of the APGST Act 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under Section 99 of APGST Act, 2017, with in a period of 30 days from the date of service of this order.



SHAM SREKANTH
MEMBER

SHAM SREKANTH
MEMBER

DEPUTY COMMISSIONER (ST)
O/o Chief Commissioner of State Tax,
Government of A.P. Vijayawada

TO
1. The Chief Commissioner (Central Tax), O/o Chief Commissioner of Central Tax & Customs, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam-530035. **(By Registered Post)**
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