

**AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICE TAX
UTTAR PRADESH
4, Vibhuti Khand, Gomti Nagar, Lucknow-**

ADVANCE RULING NO. UP ADRG 09 /2025 Dated. 07.01.2025
PRESENT:

- 1. Shri Amit Kumar, I.R.S.**
Joint Commissioner, Central Goods and Service Tax
Commissionerate, LucknowMember (Central Tax)
- 2. Shri Harilal Prajapati**
Joint Commissioner, State Goods and Service TaxMember (State Tax)

1.	Name of the Applicant	M/s Convenio Sales Private Limited., B-46, Sector-8, Noida, Gautambuddha Nagar, Uttar Pradesh, 201301
2.	GSTIN or User ID	09AACCC4676P1ZZ
3.	Date of filing of Form GST ARA-01	22.10.2024
4.	Represented by	Shri Pragyanshu Pandey, Advocate
5.	Jurisdictional Authority-Centre	Range- Range 1, Division- I Noida, Commissionerate-Noida
6.	Jurisdictional Authority-State	Sector- Noida Sector-4,Range- Gautambudha Nagar (A), Gautambudha Nagar
7.	Whether the payment of fees discharged and if yes, the CIN	Yes HDFC24080900478846

1. M/S Convenio Sales Private Limited B-46, Sector-8, Noida, Gautambuddha Nagar, Uttar Pradesh, 201301 (here in after referred to as the applicant) is a registered assessee under GST having GSTN: 09AACCC4676P1ZZ.
2. The applicant has submitted an application for Advance Ruling dated 22.10.2024 enclosing dully filled Form ARA-01 (the application form for Advance Ruling) along with annexure and attachments. The applicant in his application has sought advance ruling on following question-
 - A. "Whether the upfront amount payable by the applicant (as lease premium) for obtaining a long-term lease of ninety years in respect of the allotment of a plot for the development of educational infrastructure specifically for a Nursery School in the notified industrial town of YEIDA is exempt from the payment of GST under Entry No. 41 of Notification No. 12/2017-CT (Rate) dated 28.06.2017, as amended by Notification No. 32/2017-CT (Rate) dated 13.10.2017, and corresponding Uttar Pradesh State notifications No. KA.NI.-2-843/XI-9(47)/17-U.P. Act-1-2017-Order-(10)-2017 dated 30.06.2017, as amended by Notification No. KA.NI.2-1710/XI-(47)/17-U.P. Act-1-2017-Order-(79)-2017 dated 14.11.2017?"

3. As per declaration given by the applicant in Form ARA-01, the issue raised by the applicant is neither pending nor decided in any proceedings under any of the provisions of the Act, against the applicant.

The applicant had submitted that-

- i. That M/s Convenio Sales Pvt. Ltd., hereinafter referred to as the "Applicant," was allotted an institutional plot, bearing plot no. Plot No. NS-02, Pocket- 3B, under the Institutional Plot Scheme (Scheme Code: YEA/INST 2023-2024/01) by the Yamuna Expressway Industrial Development Authority (YEIDA). The plot is located in Sector-18, Yamuna Expressway City, Uttar Pradesh, and is intended for the establishment of a Nursery School.
- ii. That the scheme was opened for applications on 10.06.2023, and the last date for submission of the said application was 01.07.2023. The allotment process was conducted through an e-auction method, and the applicant was declared successful, securing the plot identified as Plot No. NS-02, Pocket- 3B, Sector 18 with an area of 1000 sq. meters, at a reserved rate of ₹14,994.00 per sq. meter..
- iii. That upon successful bidding, the applicant was required to deposit 10% of the total premium as Earnest Money Deposit (EMD), followed by 30% of the total bid amount within 60 days of issuance of the Allotment Letter. The remaining 70% was to be paid in six equal half-yearly installments with applicable interest.
- iv. That the applicant has complied with all initial payment obligations as stipulated by the scheme and the allotment letter.
- v. That the applicant has paid the first installment for the land allotted on 21.03.2024. Despite the upfront amount being exempted from GST, this payment is incorrectly reflecting under GSTR-2B as subject to the reverse charge mechanism, with 9% CGST and 9% SGST.
- vi. That the applicant is disputing the applicability of Goods and Services Tax (GST) on the upfront amount payable under the scheme.
- vii. That the applicant relies on Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, issued under the Central Goods and Services Tax Act, 2017 (CGST Act), as amended by Notification No. 32/2017-Central Tax (Rate) dated 13.10.2017, which provides for the exemption of the upfront amount from GST. This reliance extends to the corresponding notifications issued under the Uttar Pradesh Goods and Services Tax Act, 2017 (UPGST Act), specifically Notification No. KA.NI.-2-843/XI-9(47)/17-U.P. Act-1-2017-Order-(10)-2017 dated 30.06.2017, as amended by Notification No. KA.NI.2-1710/XI-(47)/17-U.P. Act-1-2017-Order-(79)-2017 dated 14.11.2017, which provide the same exemption under the state GST law.
- viii. That M/s Convenio Sales Pvt. Ltd. submits that the development of the nursery school qualifies as development of infrastructure for financial business, thus fulfilling the conditions necessary for availing exemption from GST on the upfront amount.

ix. That the applicant seeks an advance ruling to the effect that the upfront amount payable for the allotment under the scheme is exempt from GST.

4. The application for advance ruling was forwarded to Assistant Commissioner, Central Tax & Central Excise, Division-I, Noida vide letter dated 29.10.2024 to offer their comments/views/verification report on the matter. No views/comments has been offered from the concerned officer

5. The applicant was granted a personal hearing on 28.11.2024 which was attended by Shri Pragyanshu Pandey, the authorized representative of the applicant during which they reiterated the submissions made in the application of advance ruling.

DISCUSSION AND FINDING

6. At the outset, we would like to make it clear that the provisions of both the CGST Act and the UPGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the UPGST Act. Further for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / UPGST Act would be mentioned as being under the 'CGST Act'.

7. We have gone through the Form GST ARA-01 filed by the applicant and observed that the applicant has ticked following issues on which advance ruling required-

- (1) *determination of time and value of supply of goods or services or both.*
- (2) *determination of the liability to pay tax on any goods or services or both.*
- (3) *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.*

8. At the outset, we would like to examine this matter in light of definitions of Advance Ruling under section 95 of the CGST Act 2017 and the same is reproduced as under:

Section 95. Definitions of Advance Ruling.— In this Chapter, unless the context otherwise requires,—

(a) —advance ruling means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

(b) —Appellate Authority means the Appellate Authority for Advance Ruling referred to in section 99;

(c) —applicant means any person registered or desirous of obtaining registration under this Act;

The meaning of the applicant defined in sub-section (c) of section 95 should be derived only in consonance with sub-section (a) of section 95 of the CGST Act 2017.

9. We have examined the whole issue in the light of the definitions of Advance Ruling under section 95 of the CGST Act 2017 and submissions made by the Applicant.

After careful examination, We find that Applicant M/s Convenio Sales Private Limited has sought Advance Ruling whereas Applicant is receiver of the Service/Goods from the Yamuna Expressway Industrial Development Authority (YEIDA as the Applicant was allotted

an institutional plot, bearing plot no. Plot No. NS-02, Pocket- 3B, under the Institutional Plot Scheme by the YEIDA. Thus, M/s Convenio Sales Private Limited is receiver of the Goods/Services provided by the YEIDA. In light of sub-section (a) provided under Section 95 of CGST Act 2017, only supplier of the services/goods can file Application for Advance Ruling.

In conspectus of aforementioned findings, We find that no ruling can be given in the matter as discussed above.

10. Accordingly, we pass the ruling as under:

RULING

No ruling can be given in the matter as discussed above.



(Harilal Prajapati)
Member of Authority for Advance
Ruling



(Amit Kumar)
Member of Authority for Advance
Ruling

To,

M/s Convenio Sales Private Limited.,
B-46, Sector-8, Noida, Gautambuddha Nagar,
Uttar Pradesh, 201301

AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Principal Commissioner, CGST & C. Ex, Noida, GST Bhawan, Plot No. C-232A/2 to 232A/3, Sector-48, Noida.201301.
4. The Deputy/Assistant Commissioner, CGST & Central Excise Division –I, GST Bhawan, Plot No. C-232A/2 to 232A/3, Sector-48, Noida.201301.
5. Through the Additional Commissioner....~~ZONE~~...~~NOLDA~~..., Uttar Pradesh to jurisdictional tax assessing officers.

Note: An Appeal against this advance ruling order lies before the Uttar Pradesh Appellate Authority for Advance Ruling for Goods and Service Tax, 4, Vibhuti Khand, Gomti Nagar, Lucknow – 226010, within 30 days from the date of service of this order.