


GUJARAT AUTHORITY FOR ADVANCE RULING, GOODS AND SERVICES TAX, A/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	
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ADVANCE RULING NO. GUJ/GAAR/R/2022/39
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2022/21)
Dated: 10/08/2022

Name and address of the applicant	:	M/s. Varunbhai Satyendrakumar Panchal (Legal name), Varun Travels (Trade Name), B-9 Pragati Co-operative Society Ltd., Bhairavnath Road, Kankaria, Maninagar, Ahmedabad-380008
GSTIN of the applicant	:	24ALMPP1709L1ZU
Date of application	:	08-04-2022
Clause(s) of Section 97(2) of CGST/ GGST Act, 2017, under which the question(s) raised.	:	(b) (d) (e) and (g)
Date of Personal Hearing	:	05-05-22 and 02-08-22
Present for the applicant	:	Shri Saiyum Khan Pathan, C.A.

Brief Facts

The applicant M/s Varun Travel, is providing service of rent a car to the clients. The SAC code of the services falls under SAC: 9966 (Rental services of transport vehicles with operators) (i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.

3. The applicant submits that it has received work order issued by Ahmedabad Municipal Corporation for transporting their health department team during probable Third wave of Covid-19 or other emergency and important matter related services. The copy of work order has been attached herewith for ready perusal.

4. The applicant has submitted that as per Sr. No. 3 of exemption notification No.12/2017 dated 28th June 2017, All the services Under chapter 99 Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to Government, a local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or to any function entrusted to a Municipality under Article 243W of the Constitution is exempted services from the levy of GST.



5. The applicant submits that Article 243W of constitutions stipulate about Powers, authority and responsibilities of Municipalities, etc. subject to the provisions of this Constitution, the Legislature of a State may, by law, endow-

(a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to-

(i) the preparation of plans for economic development and social justice;

(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;

(b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

6. Further it is submitted that Sr. No. 6 of Twelfth schedule of article 243W of constitutions states as " Public Health, Sanitation Conservancy and Solid Waste Management. The copy of Twelfth schedule is attached here with for ready reference.

7. The applicant has submitted that Ahmedabad Municipal Corporation has stated in the work order bearing no. 445/1 dated 01-11-2021 that Car hiring services is exclusively used for transporting their health and administration department team for the purpose of prevention and cure of Covid-19 third wave and other public health care related services. Further, it is submitted that cars being hired by Ahmedabad Municipal Corporation is used for the transportation of Doctors and other Health department staff to various location within the limit of Ahmedabad Municipal Corporation for various services such as care of patients, vaccination camp and other allied services.

8. The applicant submits that the service Recipient, Ahmedabad Municipal Corporation claims that the services are purely used for public health purpose as per sr.no. 6 of twelfth schedule of article 243W of the constitution, it is exempted as stated in Sr. No. 3 of Notification No.12/2017 (Central Tax Rate) dated 28th June 2017.



9. The applicant further submits that though the work order No. 445/1 dated 01-11-21 clearly states that the cars are required for Covid19 third wave, but since the alternate administrative use of the cars are possible, the advance ruling is sought to avoid the litigation in future.

10. Question on which Advance Ruling sought:

1. Whether the A.C. car hiring services for Covid-19 third wave, for Emergency and for other important matter received by the Local Authority, Ahmedabad Municipal Corporation as stated in the work order No.445/1 dated 01-11-21 falls under Sr. No. 6 (Public Health) of Twelfth schedule of article 243W of the constitution.
2. Whether Services provided to Ahmedabad Municipal Corporation vide their work order No.445/1 dated 01-11-21 falls under exempted category of services as stated in Sr. No. 3 of Notification No.12/2017 (Central Tax Rate) dated 28th June 2017, chapter 99 "Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to Government, a local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or to any function entrusted to a Municipality under Article 243W of the Constitution is exempted services."
3. What kind of documentary evidences or declarations should be collected other than the work order and tender documents from the service recipient, Ahmedabad Municipal Corporation to ensure that the cars are exclusively used for the public health purpose as stated in Sr. No.6 of Twelfth Schedule of Article 243W of the constitution.
4. Whether service provider Varun Travels is entitled to claim Input Tax Credit on receipt of the direct services from the same line of business for rendering the Car Hire services to Ahmedabad Municipal Corporation as per work order No.445/1 dated 01-11-21.
5. Whether Direct input services of the same line of business received by the service provider to render the above services as stated in work order No.445/1 dated 01-11-21 issued by Ahmedabad Municipal Corporation is also exempt.

Personal Hearing:

11. Virtual hearing granted on 5-4-22 was attended by Shri Saiyum Khan Pathan, CA and he reiterated the submission. Further, Virtual hearing was granted on 02-08-2022, the representative of the applicant vide mail dated 2-8-22 has requested that on the basis of written submission as well submission made in the hearing made earlier release the order at the earliest.



12. Authority of Advance Ruling has written a letter No Nil dated 12-05-22 to the The Joint Director (Mechanical), Ahmedabad Municipal Corporation, Ahmedabad for the clarification in the subject matter. The same is reproduced as under:

2. With reference to subject it is requested to clarify the following :

(i) Is the subject hiring service supplied by M/s Varun to AMC being utilised in relation to the Municipality function namely Public Health as listed at Sr. No. 6 of Twelfth Schedule of the Indian Constitution?

(ii) It is mentioned in the referred work order that vehicles are to be supplied for other emergency needs and important works. Whether the 'other emergency works' and 'important work' is in relation to Public health mentioned at Sr. No. 6 of Twelfth Schedule of the Indian Constitution?

(iii) Are the service of vehicle hiring provided by M/s. Varun Travels being used for any other Municipality function as listed in Twelfth Schedule of the Indian Constitution or otherwise. Please specify.

Revenue Submission:

13. Revenue (State) vide letter dated 25-5-22 has submitted following comments on the question on which ruling is sought by the applicant:

1. Comments on Question No. (1)

A. Sr. No. 6 (Public Health) of Twelfth Schedule of Article 243W of the constitution is 'Public Health, sanitation, conservancy and solid waste management.

As per the work order hiring of the AC car for Covid-19 third wave, for emergency and for other important matter by the local authority, Ahmedabad Municipal Corporation and during spot visit Sample invoices has been taken, Invoice No. 40 dated 8-9-21 and Invoice No. 135 dated 6-3-21 which are attached herewith and by verification of the copy of contract and invoices provided by the applicant and definition of the Public Health is not defined in GGST Act, 2017. Hence definition has been taken from the Wikipedia is " *Public Health has been defined as " the science and art of preventing disease, prolonging life and promoting health through the organized efforts and informed choices of society, organizations, public and private, communities and individuals". Analyzing the determinants of health of a population and the threats it faces is the basis for public health. The public can be as small as handful of people or as large as a village or an entire city; in the case of pandemic it may encompass several continents. The concept of health takes into account physical , psychological and social well being.* "

As per contract between applicant and Ahmedabad Municipal Corporation is for Covid-19 third wave, for emergency and for other important matter but which is emergency and other important matter is not specified in the contract. Besides as per Twelfth Schedule of the Article 243 W of the constitution includes " Public Health, sanitation, conservancy and solid waste management hence it does not fall under Sr. No. 6 (Public Health) of Twelfth Schedule of the article 243W of the constitution.



Comments on Question No. 2

B. As comments given in point (1) services provided by the applicant does not fall under Sr. No. 6 (Public Health) of Twelfth Schedule of the 243W of the constitution hence it also does not fall under exempted category of services as stated in Sr. No. 3 of Notification No. 12/2017-CT (Rate) dated 28-6-17, chapter 99 “Pure service (excluding works contract service or other composite supplies involving supply of any goods) provided to Government, a local authority or a Government Authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or to any function entrusted to a Municipality under Article 243 G of the Constitution is exempted services.

Comments on Question No. 3

C. It depends on the actual requirements of the recipient hence no comments required.

Comments on Question No. 4

D. Input tax credit can be claimed after fulfilling the condition mentioned in Notification No. 11/2017-CT (Rate) dated 28-6-17 Heading No. 9966 is for Rental Services of transport vehicles (with operators).

Findings:

14. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and GGST Act, 2017 are in pari materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the GGST Act.

15. The applicant has submitted the copy of e- Tender No. 123/2021-22 issued by Ahmedabad Municipal Corporation. The relevant clauses of the tender are as follows :

INFORMATION TO TENDERERS

Sr. No. 4 **NAME OF THE WORK** Providing Different type / Category vehicles on rental rate contract base emergency work as per tender terms-conditions and requirements of AMC.

General conditions of Tender

1. The Municipal Commissioner, Ahmedabad Municipal Corporation, invites detailed bid from interested & eligible parties for the work of **Providing Different type / Category vehicles on rental rate contract base emergency work as per tender terms- conditions and requirements of AMC.**

INSTRUCTIONS TO TENDERERS

1.0 Ahmedabad Municipal Corporation invites On line tender for Providing Different type / Category vehicles on rental rate contract base emergency work as per tender terms-conditions and requirements of AMC.

2.0 The requirement of Providing Passenger vehicles on rental rate contract base emergency work as per tender terms- conditions and requirements of AMC are set out in Appendix 1. Interested and qualified parties, based on qualification criteria set out in Appendix 2, are requested to submit information about bidder and a financial Quotation / price bid in a manner prescribed in Appendix 3 & 4. (On Line)

Terms of the work of Tender (Page No. 15) {As per free English translation}:

21. Agencies shall provide one attendant for Ambulance Van and Dead body van

22. To use Motor Vehicle at the time of emergency work it shall have Fire Extinguisher as per law

24. It is informed by AMC that emergency hooter on the vehicle shall be provided by Agency their own expenses.

25. These contract rate of motor vehicles are for requirement of corona period and other fortuitous emergency requirement. These contract rate are not for regular requirement of motor vehicle.

Appendix - 1

Tender Name :- Providing Different type / Category vehicles on rental rate contract base emergency work as per tender terms - conditions and requirements of AMC.

Part A : Tempo Traveller

Part B: AC Innova/ Maruti Ertiga

Part C : AC Car (Seating Capacity 1+5)

Part D : Dead Body Vehicle

Part E : Ambulance Van with Oxygen, Stretcher and attendant

15.1 We find that AMC has issued tender / Bid for hiring of different types of Motor Vehicles for Emergency base work and in the Tender it is specifically mentioned that these contract rate of hiring Motor vehicle is for corona period and other emergency basis work. Further, AMC has issued work Order No. 445/1 dated 1-11-21 to the applicant and free English translation of work order is as follows:

In reference to above captioned subject you are being informed that you had participated in the publicly published e tender for providing Air Conditioned Vehicles on rent at the time of probable forthcoming third wave of corona in the city of Ahmedabad / Other emergency needs / important activities. In the said tender negotiated rate @ Rs.1,275/- +GST (if applicable) per day and with other terms and conditioned as mentioned in the tender for the duration of one year empanelment cum rate contract has been approved by



standing committee vide resolution no. 462 dated 28-10-21. Therefore, you are hereby informed that you have to mandatorily provide the vehicle whenever required by Ahmedabad Municipal Corporation at the approved rate and with the terms and conditions as stated in the tender.

You are required to execute the contract paper within 15 days of the receipt of this work order and also required to deposit Rs.21,00,000/- as performance security deposit.

15.2 Now, we refer to entry No. 3 of Notification No. 12/2017-CT (Rate) dated 28-6-2017 which is as follows :

3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil
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The said Notification No. 12/2017-CT (Rate) was amended vide Not. No. 2/2018-CT (Rate) dated 25-1-2018 and in entry No. 3 following was inserted :

In the said notification, in the Table, -

(a) against serial number 3, in the entry in column (3), after the words “a Governmental Authority” the words “or a Government Entity” shall be inserted;

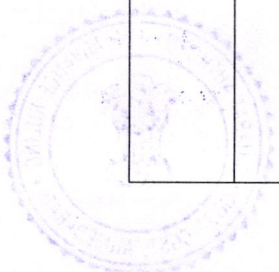
Further, the said Notification No. 12/2017-CT (Rate) was amended vide Not. No. 16/2021-CT (Rate) dated 18-11-2021 and in entry No. 3 following was ommitted :

In the said notification, in the TABLE, -

(i) against serial number 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;

Now, from 18-11-21 Entry No. 3 of Notification No. 12/2017-CT (R) dated 28-6-17 is as follows:

3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of	Nil	Nil
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		the Constitution.		
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15.3 We hold that for the applicant service to fall under entry at 3 of said NT, the following criteria is to be satisfied:

- a. Supply shall be Pure Service excluding works contract service or Composite supply of any goods.
- b. Service Recipient shall be Central/State Government or the Union Territory or a local authority.
- c. Supply shall be in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

16. The phrase “pure service” has not been specifically defined in any of the notifications/circulars. However, in common parlance, “pure services” in this context would intend to cover all the contracts where there is no supply of goods i.e., to say any supply which is either deemed as services under Schedule II of CGST Act or which are not covered under the definition of goods shall be categorized as pure services. The applicant is supplying the Motor Vehicle on rent to the Ahmedabad Municipal Corporation on contract rate. The said supply is not covered under the definition of goods and also under composite supply of work contract. We find that the subject contract is for the hiring of Tempo Traveller, AC Car, Ambulance and Dead body vehicle to deal with the Corona Pandemic and other accidental and emergency work. We find that the subject supply is Pure service and service recipient is Ahmedabad Municipal Corporation, which we hold is a local authority.

17. We have observed from the tender and work order that Ahmedabad Municipal Corporation is hiring motor vehicles on rent to deal with Corona Pandemic and other accidental and emergency work. These motor vehicles are hired to deal the Corona and other emergency work. To ascertain whether the said service is in relation to any function entrusted to Panchayat under Article 243G or to a municipality under Article 243W of the Constitution of India, we refer to Article 243 W along with twelfth schedule of the Constitution.



17.1 The functions entrusted to a municipality under 243W of the Constitution along with twelfth schedule are reproduced herein under :

243W. Powers, authority and responsibilities of Municipalities, etc. - Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow -

(a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law, may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to

(i) the preparation of plans for economic development and social justice;

(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;

There are 18 items in the Twelfth Schedule of the Constitution which are as below :

- (1) Urban planning including town planning.
- (2) Regulation of land-use and construction of buildings.
- (3) Planning for economic and social development.
- (4) Roads and bridges.
- (5) Water supply for domestic, industrial and commercial purposes.
- (6) **Public health, sanitation conservancy and solid waste management.**
- (7) Fire services.
- (8) Urban forestry, protection of the environment and promotion of ecological aspects.
- (9) Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
- (10) Slum improvement and upgradation.
- (11) Urban poverty alleviation.
- (12) Provision of urban amenities and facilities such as parks, gardens, playgrounds.
- (13) Promotion of cultural, educational and aesthetic aspects.
- (14) Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
- (15) Cattle pounds; prevention of cruelty to animals.
- (16) Vital statistics including registration of births and deaths.
- (17) Public amenities including street lighting, parking lots, bus stops and public conveniences.
- (18) Regulation of slaughter houses and tanneries.

It transpires from above that the functions entrusted to a municipality as listed in the Twelfth Schedule include the functions like Public Health. The applicant has submitted that they provide the service of renting of Motor Vehicle to AMC to deal with Corona

pandemic and other emergency work as per Tender and Work order. Further, the applicant in his submission has stated as under :

*7. Ahmedabad Municipal Corporation, the service recipient states that the Car hiring services as stated in the work order bearing no. 445/1 dated 1-11-21 is **exclusively used for transporting their health and administration department team** for the purpose of prevention and cure of covid-19 third wave and other public health care related service.*

17.2 This Authority has written a letter F. No. GAAR/AR-2022/F-21/B dated 12-5-22 to the concerned authority of Ahmedabad Municipal Corporation to confirm that the motor vehicles rented from the applicant are used exclusively for the purpose of Public Health care. The relevant extract of said letter is reproduced as under :

2. With reference to subject it is requested to clarify the following :

(i) Is the subject hiring service supplied by M/s Varun to AMC being utilised in relation to the Municipality function namely Public Health as listed at Sr. No. 6 of Twelfth Schedule of the Indian Constitution?

(ii) It is mentioned in the referred work order that vehicles are to be supplied for other emergency needs and important works. Whether the 'other emergency works' and 'important work' is in relation to Public health mentioned at Sr. No. 6 of Twelfth Schedule of the Indian Constitution?

(iii) Are the service of vehicle hiring provided by M/s. Varun Travels being used for any other Municipality function as listed in Twelfth Schedule of the Indian Constitution or otherwise. Please specify.

17.3 We find that Ahmedabad Municipal Corporation has not submitted clarification in the subject issue.

17.4 It transpires from the submission of applicant as mentioned in Para 17.1 that the motor vehicles supplied on rent have been used for the administrative department team i.e. other than public health care work.

17.5 Further, the details of GST TDS deducted under Section 51 of CGST Act by Ahmedabad Municipal Corporation was obtained and it is observed that Ahmedabad Municipal Corporation has deducted TDS on the payment made to the supplier of service i.e. to applicant considering the service Taxable under GST. Therefore, we hold that the applicant supply do not cover under the work listed in the Twelfth Schedule in relation to functions entrusted to a municipality under Article 243W of the Constitution of India and is not eligible to the exemption under entry No. 3 of Notification No. 12/2017-CTE (Rate).



18. The applicant in their application has not submitted any details with regard to question No. 3, 4 and 5. We take up question No. 3, 4 and 5 one by one.

18.1 We find that question No. 3 does not cover under the questions (a) to (g) of Section 97 (2) of CGST Act on which this Authority can pronounce the Ruling. Thus, to give Ruling on question No. 3 is out of the jurisdiction of this Authority and is not maintainable.

18.2 We take up the question 4 for discussion. We find that the applicant is receiving services from the Registered Taxable person of same line of the business for rendering the car hiring service to the Ahmedabad Municipal Corporation. In this regard, we refer to the provision of Section 17 (5) of CGST Act, stipulate that,

Section 17 (5) CGST Act

*(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, **input tax credit shall not be available** in respect of the following, namely :—*

*[(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), **except** when they are used for making the following taxable supplies, namely :—*

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used —

(i) for making the following taxable supplies, namely :—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) :

Provided that the input tax credit in respect of such services shall be available —

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged —

(I) in the manufacture of such motor vehicles, vessels or aircraft; or



(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both —

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, **renting or hiring of motor vehicles**, vessels or aircraft referred to in clause (a) or clause (aa) **except when used for the purposes specified therein**, life insurance and health insurance :

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

18.3 We find that in terms of the above provision ITC shall be available on the input services used for making an outward taxable supply of the same line of business. Thus the applicant is eligible to avail the Input Tax Credit on receipt of the service from the same line of business entity subject to the condition prescribed under Notification No. 11/2017-CT (Rate). Relevant Entry No. 10 of Notification No. 11/2017-CT (Rate) dated 28-6-17 is reproduced as under :

10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation no. (iv)</i>]
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18.4 Notification No. 11/2017-CT (Rate) dated 28-6-17 amended vide Notification No. 31/2017-CT (Rate) dated 13-10-2017 is reproduced as under :

against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely : -

(3)	(4)	(5)
“(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a



	motor vehicle) has not been taken.	
	[Please refer to <i>Explanation</i> no. (iv)]	
	or	
	6	-";

Explanation

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

18.5 We, in terms of the provision of 17 (5) (b) and entry No. 10 of Notification No. 11/2017-CT (Rate) dated 28-6-17 as amended hold that the applicant is eligible of ITC on receipt of the direct service from the same line of business subject to the conditions specified therein.

19. We now discuss question No.5. The applicant in the application has not elaborated the details of the transaction and type of supply with regard to the question No. 5 of the Ruling. The applicant in the question have asked *whether Direct input services of the same line of business received by the ‘service provider’ to render the above services as stated in work order No.445/1 dated 01-11-21 issued by Ahmedabad Municipal Corporation is also exempt.* From this question it is forthcoming that the applicant wants ruling on the supply of AC Motor Vehicle by same line of taxable person to the applicant to fulfill the requirement of Contract received by the applicant. It means, the question of levy of GST is in relation to supply of Motor Vehicle by the third party to the applicant and supplier of service is third party not the applicant himself. In the instant transaction the applicant is recipient of the service and as per Section 95 of CGST Act this Authority can pronounce ruling in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant. The ruling pronounce by this Authority will be binding on the applicant as per Section 103 of CGST Act who sought the ruling. Thus, this question is not maintainable in view of the above discussion..


20. In view of the foregoing, we rule as follows :

Ruling


1. Service of Renting of Motor Vehicle to the AMC does not fall under Sr. No. 6 (Public Health) of Twelfth schedule of article 243W of the constitution



2. The service of Renting of Motor Vehicle to the AMC does not cover under entry No. 3 of Not. No. 12/2017-CT (R)
3. The question is not maintainable as discussed in Para 18.
4. The ruling is as per Para No.18.2,18.3, 18.4 and 18.5.
5. The question is not maintainable as discussed in Para No. 19.


(ATUL MEHTA)
MEMBER (S)




(AMIT KUMAR MISHRA)
MEMBER (C)

Place: Ahmedabad

Date: 10/08/2022