

AUTHORITY FOR ADVANCE RULING, TAMIL NADU
ROOM No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND
UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri C. Thiagarajan, I.R.S., Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 035.	Shri B. Suseel Kumar, BE., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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Advance Ruling No.19/ARA/2024, Rectification of Mistake
dated 14.07.2025

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.
2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-
 - (a) On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.
 - (b) On the concerned officer or the Jurisdictional Officer in respect of the applicant.
3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.
4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.
5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.

GSTIN Number, if any/User id	33AAACK7302G1Z0
Legal Name of Applicant	M/s. Kailash Vahn Private Limited
Trade Name of Applicant	M/s. Kailash Vahn Private Limited
Registered Address/ Address provided while obtaining User id	S.No.391A/1, 3-6, 393, Walajabad – Sunguvarchatram Road, Kattavakkam, Kancheepuram 631 604.
Details of Application	Application Form GST ARA-01 received from the applicant on 02.06.2023. ROM application dated 17.10.2024 received from the applicant on 23.10.2024.
Jurisdictional Officer Other Jurisdiction	State – Kancheepuram Division, Kancheepuram - Rural Assessment Circle Center – Chennai Outer Commissionerate, Maraimalai Nagar Division

**PROCEEDINGS UNDER SECTION 102 OF THE CGST ACT, 2017 AND
UNDER SECTION 102 OF THE TNGST ACT, 2017**

M/s. Kailash Vahn Private Limited having GSTIN 33AAACK7302G1Z0 has filed an application dated 17.10.2024 for rectification of mistake (ROM) under section 102 of the CGST Act, 2017 against the ruling by the Authority vide Advance Ruling No.19/ARA/2024, dated 23.09.2024.

2. The applicant has filed the instant rectification application before this Authority for rectification of errors which were apparent on the face of the order. The applicant has reproduced clarification sought in their original application and the ruling issued by the authorities as follows,

1)	<p>Whether Applicant can consider the said body building activity as "job work activity and regard it as "Supply of Services" falling under SAC Code - 998881 - "Motor vehicle and trailer manufacturing services "(as per Notification No. 11/2017-CT(Rate), dated 28.6.2017 Sl. No.535)</p> <p>Ruling: The activity of body building on chassis owned by registered customer or un-registered customer both fall under the scope of supply of service and as per the scheme of classification of services merits classification under Heading 9988 'Manufacturing services on physical inputs (goods) owned by others' and precisely at Service code (Tariff) 998881 'Motor vehicle and trailer manufacturing services'. However only the supply of the activity of body building on chassis owned by GST registered customer is Job work.</p>
2)	<p>If it is regarded as "job work activity" and "Supply of Services, whether the correct applicable rate of GST, will be at 18 % (9 +9) as applicable under Sl. No.26 (ic) or will it be 18% (9 + 9) as applicable under Sl. No.26 (iv).</p> <p>Ruling: The rate of tax in both the cases i.e. if chassis is provided by the GST registered person or when chassis is provided by GST un-registered person, would be 9% under the CGST Act, 2017 and 9% under the SGST Act, 2017, as per Entry No.26 (ic) and as per Entry No. 26(iv) respectively of the CGST Notification No. 11/2017 CT(R) dated 28-06-2017 and SGST Notification No. 11(2)/CTR/532(d-14)/2017 vide G.O. (Ms) No.72 dated 29.06.2017.</p>
3)	<p>Or will the activity of body building carried out on chassis belonging to and Supplied by Principal is to be regarded as Supply of goods falling under 8707 - as "Bodies (including cabs), for the motor vehicles of headings 8701 to 8705". attracting 28 % (CGST @ 14% + SGST @14%) as per Sl. No. 169 of Schedule IV to the Notification No.1/2017-CT (R)dt.28.06.2017.</p> <p>Ruling: Query No. 3 is not answered in view of the reason discussed in para 7.15 above.</p>

3. ERRORS APPARENT ON THE FACE OF RECORD:

3.1 The applicant has submitted that para 7.14 of ruling is reproduced here for ready reference,

Para 7.14 of order refers as under:

7.14. Now we take up the second question of the applicant i.e if it is regarded as "job work activity" and "supply of services" whether the correct applicable rate of GST, will be at 18% (9+9) as applicable under Sl.No.26(ic) or will it be 18% (9+9) as applicable under Sl.No.26(iv). We reiterate that the bus body building on chassis owned by GST registered customer amounts to Job work and the bus body building on chassis owned by un-registered customer does not amount to job work. The rate of tax in both the cases i.e. if chassis is provided by the GST registered person or when chassis is provided by GST un-registered person, would be 9% under the CGST Act, 2017 and 9% under the SGST Act, 2017 as per Entry No.26 (ic) and per Entry No. 26(iv) respectively of the CGST Notification No.11/2017 CT(R) dated 28.06.2017 and SGST Notification No. 11(2)/CTR/532(d-14) 2017 vide G.O(Ms)No.72 dated 29.06.2017.

3.2 The applicant has approached the bench by way of rectification to kindly look into the following minor correction suggested in Serial No.(1) of the Ruling, so as to fully align with factual and legal interpretation affirmed at Para 7.14 of the Order.

3.3 The minor correction relating to Ruling No.1 suggested by the applicant which they feel is apparent on record, is mentioned below in bold is as follows,

*1) The activity of body building on chassis owned by registered customer or un-registered customer both fall under the scope of supply of service and as per the scheme of classification of services merits classification under Heading 9988 'Manufacturing services on physical inputs (goods) owned by others' and precisely at Service code (Tariff) 998881 'Motor vehicle and trailer manufacturing services'. However, only the supply of the activity of body building on chassis owned by GST registered customer is Job work **covered by Sl. No. 26(ic). The supply of services activity of body building on chassis owned by unregistered customer is covered by Sl. No. 26(iv) as per classification under heading 998881 read with "Schedule II of the CGST Act, 2017".***

4. Personal Hearing:

Shri S. Narayanan, Advocate & Authorised Representative (AR) appeared for the personal hearing as scheduled for M/s. Kailash Vahn Private Limited. AR reiterated the submissions made in their rectification application. AR stated that para 7.14 of the ruling categorically discussed the classification of goods received from registered and un-registered supplier.

Though the order of AAR clarified the quires raised by the applicant, AR further needed certain amendment in the order portion to explicitly include the status of both registered and un-registered supplier.

5. Discussions and Findings:

5.1 We have carefully considered the submissions made by the applicant in the application for rectification of mistake (ROM) and the submissions made by the applicant during the personal hearing.

5.2 In this regard, it is seen that the applicant has filed the application dated 17.10.2024 for rectification of mistake under Section 102 of the CGST Act, 2017. Section 102 specifically relates to "Rectification of Advance Ruling", which reads as below,

"The Authority or the Appellate Authority (or the National Appellate Authority) may amend any order passed by it under Section 98 or Section 101 (or Section 101C, respectively) so as to rectify any error apparent on the face of record, if such error is noticed by the Authority or the Appellate Authority (or the National Appellate Authority) on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant (appellant, the Authority or the Appellate Authority) within a period of six months from the date of the order.

Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard".

5.3 In the instant case on hand, the AR of the applicant has requested rectification of the ruling which was stated in para 7.14 of the ruling which had categorically discussed as, *"the bus body building on chassis owned by GST registered customer amounts to Job work and the bus body building on chassis owned by un-registered customer does not amount to job work. The rate of tax in both the cases i.e. if chassis is provided by the GST registered person or when chassis is provided by GST un-registered person, would be 9% under the CGST Act, 2017 and 9% under the SGST Act, 2017 as per Entry No.26 (ic) and per Entry No.26(iv) respectively.*

5.4 We draw attention to query-1 raised by the applicant for which they have sought advance ruling. The query seeks clarification as to *"whether the Applicant can consider the body building activity as 'job work activity' and regard it as 'Supply of Services' falling under SAC Code - 998881 - 'Motor vehicle and trailer manufacturing services '(as per Notification No. 11/2017-CT(Rate), dated 28.6.2017 Sl. No.535)".* As per the definition of 'job work', an activity shall be construed as 'job work' only when 'treatment or process is undertaken', 'the goods on which such process or treatment undertaken should belong to another person' and finally 'that person should be a registered person'.

5.5 While presenting the facts in the original application before the authority, the application is silent about the registered or unregistered customers, but the applicant had stated that the chassis supplied are from both Original Equipment Manufacturers (OEMs) customers and independent customers. Any activity can be classified as 'job work' only when the goods supplied for job work on which any treatment or process is undertaken belonged to a registered person. The activity of bus body building was specifically inserted in Sl. No. 26 as "(ic) in the original notification No. 11/2017-CT(Rate) dated 28-06-2017 by amending Notification No. 20/2019-CT(Rate) dated 30-09-2019 with effect from 01-10-2019 with an explanation that the said job work activity is chargeable to tax @ 18%". For all other types of manufacturing services on physical inputs (goods) owned by others, such


activity would fall under clause (iv) of Sl. No. 26 of the notification *ibid*, chargeable to tax @ 18%. Therefore, para 7.14 analyses the scenario of both registered and unregistered supplier of goods (chassis) for body building. However, the ruling shall be given only for the queries raised in the application and it is impossible for the authorities to bring all the discussions in the ruling portion.

5.6 Accordingly, the amendment suggested by the applicant in their rectification application for inclusion in the order portion, the status of both the registered and un-registered supplier in Ruling No.1 shall not be acceded to as it is felt that it is not needed.

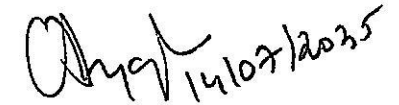
5.7 In view of the above, it is informed that as per Section 102 of the Act, rectification of advance ruling is required only if there is any error apparent on the face of record. In the instant case, we are of the view that the applicant's request to add the following portion "the supply of services activity of body building on chassis owned by unregistered customer is covered by Sl. No. 26(iv) as per classification under heading 998881 read with "Schedule II of the CGST Act, 2017" at the end of the ruling no.1" appears redundant and not required.

5.8 It could be seen from the ruling that the applicant's query No. 1 was clearly discussed and only after analysis and reference to the clarificatory circular issued by the CBIC the Advance Ruling Authority had ruled that "body building activity fall under the scope of supply of service and the activity of body building on chassis owned by registered customer is Job work" which is amply clear. There is no other clarification required by the applicant in the query about the portion as to whether the job work activity and supply of service come under Sl.No.26 (ic) or (iv) of Notification No.11/2017 – CT(R), dated 28.06.2017. Further, the discussion and findings of the then Advance Ruling Authorities from paras 7.11 to 7.14 are sufficient to answer all the queries raised by the applicant in their original application.

5.9 In view of the above, we decide that there is no error/mistake apparent on the face of record, as the applicant's requested portion in their rectification of mistake application has already been recorded in the Advance Ruling and given as ruling for the queries raised by the applicant. Thus, the instant application for rectification of advance ruling is liable for rejection in terms of Section 98(2) of the CGST/TNGST Act, 2017.


(B. Suseel Kumar)
Member (SGST)




(C. Thiyagarajan)
Member (CGST)

To

M/s.Kailash Vahn Private Limited,
GSTIN: 33AAACK7302G1Z0
S.No.391A/1, 3-6, 393,
Walajabad – Sunguvarchatram Road,
Kattavakkam, Kancheepuram - 631 604.
(By RPAD)

Copy submitted to:

1. The Principal Chief Commissioner of GST and Central Excise,
26/1, Uthathamar Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Commissioner of GST and Central Excise,
Chennai Outer Commissionerate,
Newry Towers, No.2054-I, II Avenue,
Anna Nagar, Chennai 600 040.

Copy to:

1. The Assistant Commissioner (ST),
Kancheepuram - Rural Assessment Circle,
Collectorate Campus,
Kancheepuram 631 501.
2. Stock File – A1