



ODISHA AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICE TAX ( GST)  
RAJASWAVIHAR, BHUBANESWAR-751007(ODISHA)  
PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING  
U/S.98 OF THE GOODS AND SERVICE TAX ACT, 2017

Members Present :

1. Sri Gopal Krishna Pati, IRS, Additional Commissioner, Office of the Chief Commissioner, GST, Central Excise & Customs, Bhubaneswar
2. Sri Dillip Satpathy, Special Commissioner of CT&GST Office of the Commissioner, CT&GST, Odisha Banijyakar Bhawan, Cantonment Road, Cuttack-753001-Odisha.

1	Name and Address of the Applicant	Ms. URC Construction Private Limited, Plot No. E-17, BJB Nagar, Ward BH-CI Khordha, Odisha, Bhubaneswar, 751014
2	GSTIN or User ID	21AAACU2425Q1ZC
3	Date of Filing of Form GST ARA-01	23.08.2019
4	Present for the Applicant in the E-hearing/Virtual hearing	Mr Vikram Khaitan, CA Mr Ajay Sawariya, CA
5	Date of Personal Hearing	18.12.2020

**ORDER NO.07/ODISHA-AAR/2020-21/DATED 09/03/2021**

Subject: Ms. URC Construction Private Limited, Plot No. E-17, BJB Nagar, Ward BH-CI - Khordha, Bhubaneswar, 751014 Odisha, ( herein after referred to as the 'Applicant') having a GSTIN : 21AAACU2425Q1ZC, is a company filed an application for Advance Ruling under Section 97 of CGST Act, 2017 and Section 97 of the OGST Act, 2017 in FORM GST ARA-01 discharging the fee of Rs. 5,000/- each under the CGST Act and the SGST Act.

- 1.0 The Advance Ruling is sought on the question of applicable rate of Goods and Service Tax [GST] on the Contract awarded by Ms. NBCC (INDIA) LIMITED [in short 'NBCC'], an Executing Agency of behalf of Ms. SAIL, for construction of ISPAT Post

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*Signature*  
9/3/2021



graduate Medical Institute and super speciality Hospital at Rourkela Steel Plant for SAIL in the State of Odisha on Design, Engineering, Procurement and Construction (EPC) basis.

- 2.0 At the outset, we would like to make it clear that the provisions of both the CGST Act and the OGST 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 OGST Act.

### 3.0 Submission of the Applicant

- 3.1 The applicant, while filing the application for seeking advance ruling, explained the facts, cited various judicial pronouncements in support of its submission. It was submitted that the applicant, *inter alia*, is a national contractor and the flagship company of the URC Group, having its registered office situated at 119, Power House Road, Erode - 638001, TamilNadu.
- 3.2 It was submitted that the applicant has been awarded a contract by M/s NBCC vide letter no. NBCC/CGM (CPG)/2019/122 dated 15-01-2019 for Construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant for SAIL in Odisha on Design, Engineering, Procurement and Construction (EPC) basis at a total contract value of Rs. 259,60,13,257.00 (Rupee Two Hundred Fifty Nine Crores Sixty Lakhs Thirteen Thousands Two Hundred Fifty Seven only) inclusive of all taxes, duties, cess, statutory levies with a rider that contract Price will be adjusted prospectively for any increase/decrease in GST rate on Works Contract notified by Government of India.
- 3.3 A Memorandum of Understanding [MoU] was made on 13-08-2018 between Ms. SAIL and Ms. NBCC (India) Limited wherein Ms. NBCC (India) Limited has agreed to work as the Executing Agency for undertaking and completing the work accordingly on behalf of SAIL.
- 3.4 It was submitted that GST Rate on Works Contract Service is governed by Notification No. 11/2017- Central Tax (Rate) dated 28-06-2017 amended by 24/2017-C.T. (Rate) dated 21-09-2017 amended by 31/2017-C.T. (Rate) dated 13- 10-2017 amended by 46/2017-C.T. (Rate) dated 14-11-2017 amended by 17/2018- C.T. (Rate) dated 26-07-2018. The relevant extract of the same is stated as under-

Services

CGST



		Rate
“(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -		
(a)	a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;	6
(b)	a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or	
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above		9
(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,  (i) Set up by an Act of Parliament or State Legislature; or (ii) Established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.		

3.5 The captioned Works Contract Service will fall under 6% CGST [i.e. 12% GST] inasmuch as the services are being rendered to a Government Entity i.e. SAIL and the Services are being used for a civil structure meant predominantly for use as a clinical establishment. Therefore, the captioned service falls within the ambit of Composite supply of Works Contract as defined in Section 2 (119) of the CGST Act, 2017.

3.6 The captioned contract is a composite contract of Design, Engineering, Procurement and Construction (EPC) of Pre-Engineered Building Structure & RCC Framed Structure building of ISPAT Post graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant for SAIL in Odisha at a





consolidated price, which includes the entire materials as well as services required for completion of the contract within its ambit. In terms of Section 2 (119) of the CGST Act, 2017, the captioned contract containing composite supply of goods and services for construction of immovable property undisputedly would fall within the ambit of works contract as defined under Section 2 (119) of the CGST Act, 2017.

- 3.7 It was submitted that though the services are provided to the Executing Agency of SAIL i.e. Ms. NBCC, in light of judgment of Hon'ble High Court in the case of Shapoorji Pallonji & Company Pvt. Ltd Vs. C.C., C. Ex. & S.T., Patna [2016 (42) S.T.R. 681 (Pat.)], for the purpose of exemption, the constitution of ultimate Service Recipient has to be considered and not that of the Executing Agency.
- 3.8 Ms. SAIL would fall within the ambit of 'Government Entity'. The term "Governmental Entity" is defined in Explanation (x) in para 4 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 as "an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or a State Legislature; OR (ii) established by any Government with 90% or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."
- 3.9 It is quite apparent that Steel Authority of India Limited i.e. SAIL was set up by way of Act passed by the Parliament namely 'Public Sector Iron and Steel Companies (Restructuring) And Miscellaneous Provisions Act, 1978' for carry out function entrusted by the Central Government and hence, SAIL would squarely fall within the ambit of term "Governmental Entity" for the purpose of levy under GST.
- 3.10 It was submitted that though the Government Holding of Ms. SAIL as on 31<sup>st</sup> March 2019 would be around 85% as disclosed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Steel Authority of India Limited was established as 100% owned by Government of India. Thereafter, in the year 1995, the same was listed on the National Stock Exchange and the holding of Government of India was diluted.
- 3.11 In the case of Advance Ruling passed in the case of NHPC LIMITED [2018 (19) G.S.T.L. 349 (A.A.R. - GST)], by the Authority For Advance Ruling under GST, Uttarakhand, the issue under consideration includes whether NHPC would fall under the ambit of 'Government Entity' or not, when the government of India and State Governments have 74.51% holding in the company. It was observed by



the Authority that the promoter of M/s. NHPC Limited is Hon'ble President of India through Ministry of Power, Govt. of India. M/s. NHPC Limited is a Govt. of India Enterprise, incorporated in the year 1975 with an objective to plan, promote and organize an integrated and efficient development of hydroelectric power in all aspects. At present, NHPC Ltd. is a Mini Ratna Category-I Enterprise of the Govt. of India and under the administrative control of Power Ministry. It was observed by the Authority for Advance Ruling that there are various entities 'established' by the Government by way of 90% or more participation in equity or control; however, after the 'establishment' of such entities, the Government participation by way of equity or control is usually diluted to less than 90%. It was held that the definition of 'governmental entity' merely contemplates that an entity is required to be 'established' by the Government by way of 90% or more equity or control. The definition does not contemplate continuous fulfillment of such requirement post 'establishment' of the entity. Therefore the intention of the aforesaid notification is to enlarge the scope of the definition to cover Government Companies incorporated under the Companies Act also within the ambit of the definition of "Government entity". Thus, if the criterion is fulfilled, at the time of 'establishment' by way of 90% or more Government participation in the equity or by way of control, the entity would be considered as 'governmental entity', within the meaning assigned under the said amended notification.

- 3.12 Since, the composite works contract awarded to the applicant is for construction of ISPAT Post Graduate Medical Institute and Super Speciality Hospital, which is a clinical establishment, for a Government Entity, the said contract would be squarely covered within the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 taxable at the concessional rate of GST of 12%.

#### **Discussion & findings**

- 4.0 We have gone through the advance ruling application along with all the annexure submitted by the applicant & the additional written submission of the applicant submitted on 02.03.2020. We find that the questions before us essentially pertain to classification of supply of goods/services and the rate of GST applicable on supply of such goods/service,



particularly the applicability of concessional rate of tax in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017. We, therefore observe that the issue before us is squarely covered under Section 97(2) of the CGST Act, 2017 and therefore we admit the application for consideration.

4.1 It has been argued by the applicant, through the written submission and also at the time of personal hearing, that the impugned supply is a composite supply of works contract service which is being supplied to a Government Entity i.e. M/s SAIL, Rkl for construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital and accordingly the same would merit entitlement for concessional rate of GST @ 12% [CGST @ 6% + SGST @ 6%] in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 (as amended).

4.2 In their submission, the applicant contended that their supply would merit classification under serial no. 3(vi) (a) or (b) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended from time to time. For deciding the issue, it is necessary to examine the relevant entry of the said notification. The relevant entry reads as under.

Sl No.	Chapter, Section or Heading	Description of Service	Rate (%)	Condition
(1)	(2)	(3)	(4)	(5)
3(vi)	9954  (Construction services)	(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central



		construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of-		Government, State Government, Union territory or local authority, as the case may be
		(a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural, establishment; or (c) ..... Explanation. ....		

4.3 On plain reading of the entry, it is clear that following pre-requisites are to be satisfied in order for the supply to qualify for the notified exemption.

- (i) Supply must be Composite Supply of Works Contract Service provided or to be provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of
  - (a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;
  - (b) a structure meant predominantly for use as (i) an educational (ii) a clinical, or (iii) an art of cultural, establishment;
- (ii) Services are provided to Central Government, State Government, Union Territory, a local authority, Governmental Authority or Government Entity
- (iii) If the services provided to Government Entity, then the services shall be procured by the Government entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority.





4.4 As regards the first pre-requisite as stated above, it was submitted that the Applicant has been awarded a composite contract for Design, Engineering, Procurement and Construction (EPC) of Pre-Engineered Building Structure & RCC Framed Structure building of ISPAT Post graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant for SAIL in Odisha at a consolidated price. The scope of work includes supply of all goods and services. It was also submitted that the said contract containing composite supply of goods and services for construction of immovable property undisputedly would fall within the ambit of works contracts as defined under Section 2(119) of the CGST Act, 2017. Further, the said work gets classified under entry (b) which provides for construction of a structure meant predominantly for use as a clinical establishment. The term "clinical establishment" has not been defined under the GST laws. However, under the erstwhile service tax laws, the same was defined under Notification No. 25/2012 dated 20.06.2012 (Notification No. 25/2012 dated 20.06.2012). The said definition is reproduced herein below for ease of reference:

"clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases.

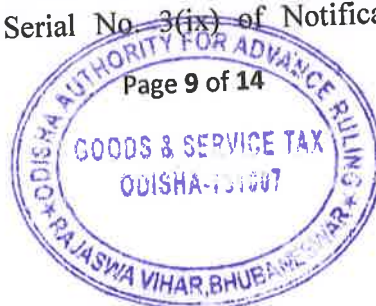
4.5 Before taking a view on whether the subject Supply is 'composite supply of works contract', we need to go through the definition of 'works contract' as has been defined under Section 2(119) of the CGST Act, 2017. The term "works contract" to mean a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract. We examined the relevant documents submitted by the applicant and found that work order has been issued by M/s NBCC (India) Ltd vide their letter ref no. NBCC/CGM(CPG)2019/122 dated 15.01.2019 for 'construction of Ispat Post Graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant for SAIL'. The project consists of (i) Hospital Block (Basement+G+4 Floors)





31909 sqm (ii) Service Block ( G+4 Floors) 4417 sqm and (iii) Academic-cum Auditorium Block ( G+01 Floor) 4653sqm. We see that the scope of work includes supply of all goods and services required for completion of the contract. Further, the said contract is for construction of immovable property ( i.e. construction of building) wherein transfer of property in goods is involved in the execution of such contract which would fall within the ambit of works contracts as defined under Section 2(119) of the CGST Act, 2017. Since the scope of work includes construction of medical institute and super specialty hospital, such work would certainly come under construction of clinical establishment and gets classified under entry (b) which provides for construction of a structure meant predominantly for use as a clinical establishment. Further, construction of such structure for M/s SAIL, Rourkela for use as a clinical establishment cannot said to be used for commerce, industry, or any other business or profession. Therefore, we agree with the contention of the applicant that construction of medical institute and super specialty hospital is for the medical care and welfare of the people of Odisha at large, without any profit motive. Having gone through the tender documents, letter of award and other relevant documents, we come to a conclusion that the instant supply is a 'Composite Supply of Works Contract Service' provided or to be provided in relation to construction of civil structure meant predominantly for use as a clinical establishment and hence, 1<sup>st</sup> pre-requisite for the supply to qualify for the notified exemption is satisfied/ful-filled.

4.6 Coming to the second pre-requisite of the entry whether the Services are provided to Central Government, State Government, Union Territory, a local authority, Governmental Authority or Government Entity. The applicant contended that their supply is being made to a 'Government Entity'. They pleaded that M/s NBCC is merely acting as an Executing Agency and ensuring smoothly completion of the project on behalf of SAIL. Actually Works Contract Services are provided to M/s SAIL which is a government entity and not to M/s NBCC. In support of this stand, the applicant cited the decision of Hon'ble Patna High Court in the case of Shapoorji Pallonji & Company Pvt. Ltd Vs. CC, Patna [2016 (42) STR 681 (Pat.)]. The applicant further stated that in the event, if the Learned Authority is of other view, even then the services undertaken by them would fall under Serial No. 3(ix) of Notification No. 11/2017 amended by



Notification No.1/2018, which provides 12% GST on sub-contractor providing services specified in item (vi) to a Government Entity.

4.7 On going through the relevant documents, we found that work order has been issued by M/s NBCC in their own capacity and the applicant has signed agreement with M/s NBCC for construction of Ispat Post Graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant for SAIL. When the contract is made between M/s NBCC and M/s URC Construction (P) Ltd (the applicant), it is necessary for us to see the legal status of M/s NBCC. From the contract/agreement deed, it is obvious that M/s NBCC is a public limited company incorporated and registered under the Companies Act, 1956 and having its registered office at NBCC Bhawan, Lodhi Road, New Delhi-110003. Thus M/s NBCC is a company and not State Government/Central Government or Union Territory or any Government Entity. The status of M/s NBCC is therefore not disputed. Further, we also see that M/s NBCC had invited a tender for construction of Ispat Post Graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant for SAIL and the applicant had been selected in the tender and awarded the contract by M/s NBCC. Thus, as per the Contract, the Supply is being made to M/s NBCC which is a body corporate and not to any Government or Government Entity. Admittedly, M/s SAIL, RSP, Rourkela is the ultimate service beneficiary but Entry at SI No.3 (vi) of the notification No. 11/2017 is very specific and it cannot be stretched or construed otherwise. Thus, the commercial Supply by the applicant is not to Government/Government Entity but to M/s NBCC, a separate distinct entity and thereby the second pre-requisite is not fulfilled to merit classification under serial no. 3(vi) (a) or (b) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended from time to time.

4.8 However, the applicant further pleaded that services undertaken by them would fall under Serial No. 3(ix) of Notification No. 11/2017 as amended by Notification No.1/2018, which provides 12% GST on sub-contractor providing services specified in item (vi) to a Government Entity. We would like to mention here that M/s NBCC is the main contractor



and the applicant is a sub-contractor who is providing services to M/s NBCC. Further, as per the applicant, ultimate service beneficiary is M/s SAIL, RSP a Government Entity. As per entry 3(ix) of the said notification, if supply by the main contractor to a Government Entity then sub-contractor would liable to pay GST @12%. Now let us examine as to whether M/s SAIL, RSP is a Government Entity in terms of explanation 4(x) to the aforesaid notification. As per Explanation 4(x), "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

i) set up by an Act of Parliament or State Legislature; or

ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.

4.9 From the above, it is clear that in order to qualify 'SAIL' as a Government Entity, either of the aforementioned conditions is to be satisfied. Let us have a look about the history of SAIL (Steel Authority of India Limited).

"The Ministry of Steel and Mines drafted a policy statement to evolve a new model for managing industry. The policy statement was presented to the Parliament on December 2, 1972. On this basis the concept of creating a holding company to manage inputs and outputs under one umbrella was mooted. This led to the formation of Steel Authority of India Ltd. The company, incorporated on January 24, 1973 with an authorized capital of Rs. 2000 crore, was made responsible for managing five integrated steel plants at Bhilai, Bokaro, Durgapur, Rourkela and Burnpur, the Alloy Steel Plant and the Salem Steel Plant. In 1978 SAIL was restructured as an operating company".

4.10 From the above, it is clear that SAIL was formed in 1973 pursuant to approval of the parliament to manage 5 integrated steel plants. Thereafter, the SAIL was restructured as an Operating Company by way of Act passed by the Parliament namely 'The Public Sector Iron and Steel Companies (Restructuring) And Miscellaneous Provisions Act, 1978' for carry out function entrusted by the Central Government. Further, Serial No. 3(ix) of Notification No. 11/2017 as amended by Notification No.1/2018 provides a concessional rate of GST @ 12% subject to condition provided under Column (5) of the said table, which reads as under ;



‘Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union Territory or local Authority, as the case may be’.

4.11 With regard to services supplied to M/s SAIL, Rourkela, the applicant stated that construction of medical institute and super specialty hospital is undertaken on account of the Central Government’s initiative and is completely a central government funded project. In this regard, they have submitted following documents .

- (a) Relevant extract of the Budget Estimate of Ministry of Steel, Government of India, for the F.Y. 2020-21 which reflects actual fund spent of Rs.105.75 Crores for the F.Y. 2018-19, estimated fund of Rs.144.83 Crores for F.Y. 2019-20 and Rs.44.24 Crores for F.Y. 2020-21 for upgradation of Ispat General Hospital Rourkela to a Super Specialty Hospital.
- (b) Relevant extract of the SAIL’s annual report for the F.Y. 2018-19 wherein it had been provided that the Central Government grant of 105.75 crore was received during 2018-19 against sanctioned budgetary provision of 295.79 crore for the purpose of upgradation of Ispat General Hospital, Rourkela to a Super Speciality Hospital
- (c) Monthly Summary of the Cabinet, Ministry of Steel, Government of India, for the month of June 2018 and provides that the project would fulfil the medical requirement of the people of Rourkela and neighboring districts and states
- (d) MOU executed between SAIL and NBCC which provides that the amount shall be paid to the Applicant only after receipt of sanctioned amount from Government of India.

4.12 Needless to say that in the given circumstances ( as stated and discussed in foregoing paras i.e. 4.9 to 4.11), M/s SAIL, Rourkela qualifies to be called and termed as a ‘Government Entity’ for the purpose of GST law, as it fulfils the necessary and sufficient conditions laid down under notification supra. It therefore leaves no doubt that M/s SAIL, Rourkela is a Government Entity for the purpose of provisions of CGST Act, 2017 and OGST Act, 2017. Further, the condition provided under Column (5) of Serial No. 3(ix) of Notification No. 11/2017 as amended by Notification No.1/2018 CT (Rate) dated 25.01.2018 is also satisfied in the instant case inasmuch as





the composite supply of works contract services specified in entry (vi) of the aforesaid notification supplied to M/s SAIL, Rourkela have been entrusted by the Central Government . Therefore, the supply of works contract service which is being supplied to M/s SAIL, Rkl for construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital would merit entitlement for concessional rate of GST @ 12% [CGST @ 6% + SGST @ 6%] in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 (and as amended).

5.0

### RULING

Question : What is the applicable rate of Goods and Service Tax [GST] on the Contract awarded by Ms. NBCC (INDIA) LIMITED , an Executing Agency of behalf of Ms. SAIL, for construction of ISPAT Post graduate Medical Institute and super specialty Hospital at Rourkela Steel Plant for SAIL in the State of Odisha on Design, Engineering, Procurement and Construction (EPC) basis.

Answer:- The rate of GST on supply of works contract service which is being supplied to M/s SAIL, Rkl for construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital would merit entitlement for concessional rate of GST @ 12% [CGST @ 6% + SGST @ 6%] in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 (and as amended).

- 6.0 This ruling is valid subject to the provisions under Section 103(2) until and unless declared void under Section 104(1) of the GST Act.
- 7.0 The applicant or jurisdictional officer, if aggrieved by the ruling given above, may appeal to the Odisha State Appellate Authority for advance ruling under Section 100 of the CGST/OGST Act, 2017 within 30 days from the date of receipt of the advance ruling.

*G K Pati*  
9/3/2021  
( G K Pati)  
Member, CGST

*Dillip Satpathy*  
9.3.21  
( Dillip Satpathy)  
Member SGST



C. No. V (1) ARA/ODISHA/BBSR/2019/11

/4913-15A

Dated: 9/3/21

To

M/s URC Construction Private Limited, Plot No. E-17, BJB Nagar, Ward BH-CI Khordha, Odisha, Bhubaneswar, 751014.

Copy forwarded to:

1. The Principal Commissioner, CGST & Central Excise, Bhubaneswar Commissionerate, C R Building, Rajaswa Vihar, Bhubaneswar-751007 ( Odisha)
2. The Commissioner, SGST Odisha, Baniykar Bhawan, Old Secretariat Compound, Cuttack-753001, Odisha.
3. Office copy.

*Adhunik*

9-3-21

(Adhunik Kumar Das)

Supdt. Adv. Ruling

