

AUTHORITY FOR ADVANCE RULING -UTTAR PRADESH

4, Vibhuti Khand, Gomti Nagar, Lucknow

**PROCEEDING OF THE AUTHORITY FOR ADVANCE RULING U/S. 98 OF THE
GOODS AND SERVICES TAX ACT, 2017**

Sub:- GST ACT, 2017 – Advance Ruling U/s 98 – liability to tax under GST Act in respect to application dated 06.06.2019 from M/s Awas Bandhu, Lucknow, Uttar Pradesh – Order- Reg.

1) M/s Awas Bandhu, 1st Floor, Janpath Market, Hazratganj, Lucknow, U. P. - 226001(here in after called the applicant) is a registered assessee under GST having GSTN: 09AAAAA6345D1Z2.

2) The applicant provides services to help U.P. Housing Ministry to implement their policies & plan and to help Government to provide affordable housing for all income groups.

3) The Applicant has submitted application for Advance Ruling dated 06.06.2019 enclosing duly filled Form ARA-01(the application form for Advance Ruling) along with annexure and payment receipt of Rs 5,000/- each in the name of CGST and SGST.

4) The Applicant in his application sought clarification and Advance Ruling as follows : –

Based on their activities whether Awas Bandhu Uttar Pradesh can be exempt from GST regime.

5) The application for advance ruling was forwarded to the Jurisdictional GST Officer to offer their comments/views/verification report on the matter, which were received in this office vide letter C. No. V(30)61-Advance Ruling/Lko-II/19 dated 01.08.2019.

6) The applicant was granted a personal hearing on 05.08.2019. Chartered Accountant Ms. Shailja Bhatnagar appeared on behalf of applicant for hearing.



During the personal hearing she submitted that M/s Awas Bandhu is a State Government owned entity hence activity undertaken by them shall be exempt from GST.

DISCUSSION AND FINDING

7) We have gone through the submission made by the applicant and examined the detailed explanation submitted by them. We observe that the question sought by the applicant is-

"Based on their activities whether Awas Bandhu Uttar Pradesh can be exempt from GST regime."

8) As per the schedules enclosed by the applicant with their application, we noticed that the General conditions/principles of Working of the applicant is to help U.P. Housing Ministry to implement their policies & plan and to help Government to provide affordable housing for all income groups. This is very generalize picture of the functioning of the applicant. We observe that in order to achieve the objective entrusted to them they must have performed certain specific activities. However these specific activities are not enumerated by the applicant in their application.

9) We have noticed that the applicant has sought the benefit of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2019 classifying their activities under Sl. No. 4 of said Notification, which is reproduced as under:

"Services by Central Government, State Government, Union Territory, local authority or Governmental Authority by way of any activity in relation to any function entrusted to a municipality under article 243W of the Constitution."

10) The applicant has submitted the following provisions of 12th Schedule of the Constitution of India, which are relevant for them:

- (i) Urban planning including town planning
- (ii) Regulation of land-use and construction of buildings
- (iii) Safeguarding the interest of weaker sections of society, including the handicapped and mentally retarded
- (iv) Urban poverty alleviation.



We observe that the applicant has not specified that how and what type of function /service they are performing /providing which fall under the provisions of 12th Schedule of the Constitution.

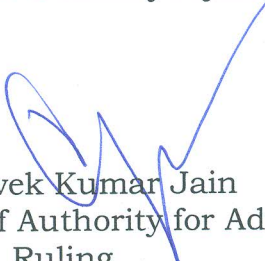
11) From the above discussion, we observe that in the absence of any information about the specific activities provided by the applicant it would be premature to opine whether the applicant can be exempt from GST.


In view of the above, both the members unanimously rule as under;

RULING

Question - "Based on their activities whether Awas Bandhu Uttar Pradesh can be exempt from GST regime."

Answer - In the absence of any information about the specific activities performed by the applicant no ruling can be given. Hence, the application for Advance Ruling in Form GST ARA 01 of M/s Awas Bhandhu, Lucknow, U. P. dated 06.06.2019 is hereby rejected.


Vivek Kumar Jain
Member of Authority for Advance
Ruling


Sanjay Kumar Pathak
Member of Authority for Advance
Ruling

To,

M/s Awas Bandhu,
1st Floor, Janpath Market,
Hazratganj, Lucknow, U.P. – 226001



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Order No. 38

Date: 02.09.2019

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 Commissioner, CGST & CX, Lucknow, Uttar Pradesh.
4. The Deputy Commissioner, CGST & Central Excise, Division-II, Lucknow, Uttar Pradesh;
5. Through the Additional Commissioner, Commercial Tax, Lucknow, Uttar Pradesh to jurisdictional tax assessing officers.

