

Annexure-A**Authority for Advance Ruling (AAR) - Details of Orders Passed****Name of State/ Union Territory : Uttarakhand**

1	2	3
1	Order No. & Date	Ruling No. 03/2018-19 Dated 29 th May 2018
2	Name of the Entity	M/s IT Development Agency (ITDA), Govt of Uttarakhand, Dehradun
3	Product / Services involved	• “GST on procurement of services or material from Govt./Govt. authority”.
4	Brief Issue (2-3 sentences)	Leviability of GST,if any,on the services or material procured by govt agency from Govt./Govt.Authority.
5	Section / Rules of the Act/Rules involved on which ruling issued	section 2(53) & 2(69) (C) of uttarakhand goods and services tax act 2017.
6	Category as per Section 97(2)	97(2) (e)

Encl: Copy of Order No.Ruling No. 03/2018-19Dated29th May 2018.

**BEFORE THE AUTHORITY FOR ADVANCE
RULINGS FOR THE STATE OF UTTARAKHAND
(Goods and Services Tax)**

समक्ष अग्रिम विनिर्णय प्राधिकारी उत्तराखण्ड (माल और सेवा कर)

Present:

Shri Anil Singh (Member)

श्री अनिल सिंह (सदस्य)

Shri Amit Gupta (Member)

श्री अमित गुप्ता (सदस्य)

The 29th day of May, 2018

Ruling No 04 /2018-19

अग्रिम विनिर्णय संख्या.

In

Application No: 03/2018-19

आवेदन संख्या. 03/2018-19

1	Applicant आवेदक	IT Development Agency (ITDA), Govt. of Uttarakhand, Dehradun
2	Jurisdictional Officer अधिकारिता अधिकारी	Assistant Commissioner, State Tax, Sector-5, Dehradun असिस्टेंट कमिशनर , स्टेट टैक्स , सैक्टर -५ , देहरादून
3	Present for the Applicant आवेदक की ओर से उपस्थित	Shri Damanpreet Singh, FCA
4	Present for the Jurisdictional Officer अधिकारिता अधिकारी की ओर से उपस्थित	Nil
5	Date of receipt of application आवेदन प्राप्ति की तिथि	01.05.2018
6	Date of Personal Hearing सुनवाई की तिथि	28.05.2018

Note : Under Section. 100(1) of the Uttarakhand Goods and Services Tax Act, 2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section- 99 of the Uttarakhand Goods and Services Tax Act, 2017, within a period of 30 days from the date of service of this order.

नोट : इस अग्रिम विनिर्णय की प्राप्ति के 30 दिन के अन्दर उत्तराखण्ड माल और सेवा कर अधिनियम 2017 की धारा- 99 के अन्तर्गत गठित अग्रिम विनिर्णय अपील प्राधिकारी के समक्ष धारा- 100(1) के अन्तर्गत अपील दायर की जा सकती है।

1. This is an application under Sub-Section (1) of Section 97 of the CGST Act and the rules made thereunder filed by Project Co-ordinator (Finance & Admin.), ITDA, Govt. of Uttarakhand, Dehradun registered under GST bearing No. 05MRTPO1359B1DC seeking an advance ruling on the question whether the services or material procured by ITDA from Govt./Govt. Authority is exempt from GST.
2. Advance Ruling under GST 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.
3. The Joint Commissioner, State Tax, Dehradun Circle vide his letter dated 10.05.2018 has submitted that the question raised by the applicant do not fall under Section 97(2) of UKGST ACT, 2017. In this context, we find that *as per Section 97(1) of CGST/SGST Act, 2017, "An **applicant**-----, stating the question on which the advance ruling is sought."* Further *as per Section 95(c) of CGST/SGST Act, 2017, "**applicant means any person registered or desirous of obtaining registration under this Act.**"* As per record, we find that the M/s ITDA is registered under GST bearing registration no. 05MRTPO1359B1DC, therefore falls under the definition of "applicant" (supra) and can sought advance ruling on the questions mentioned in Section 97(2) of CGST/SGST Act, 2017. On going through the application we find that the applicant has sought advance ruling on the question whether the services or material procured by ITDA from Govt./Govt. Authority is exempt from GST. In this regard we find that as per Section 97(2)(e) of CGST/SGST Act, 2017 the advance ruling can be given on "determination of the liability to pay tax on any goods or services or both. In the present case applicant has sought advance ruling in respect of leviability of GST, if any, on the services or material procured by them from Govt./Govt. Authority. Therefore, in terms of said Section 97(2)(e) of CGST/SGST Act, 2017, the present application is hereby admitted.
4. Accordingly opportunity of personal hearing was granted to the applicant on 28.05.2018. Shri Damanpreet Singh , FCA appeared for personal hearing on behalf of the applicant and reiterated his submission as given in the application.
5. In the present application, applicant has requested for advance ruling on leviability of GST on procurement of services or material from Govt./Govt. Authority which is discussed as under :

6.1 **GST on “procurement of services or material from Govt./Govt. Authority”** : From the documents submitted by the applicant we find that the ITDA is registered under Society Registration Act, 1860 and it is under administrative control of Information Technology Department of Uttarakhand Government. The Hon’ble Governor had nominated ITDA as State Nodal Organization. Its executive committee consists of Government Officers. As per definition of Government provided in Section 2(53) of the Uttarakhand Goods and Services Tax Act, 2017 “ Government” means the Government of Uttarakhand. Further as per Section 2(69)(c) of Uttarakhand Goods and Services Tax Act, 2017, local authority means a Municipal Committee, a Zilla Parishad, a District Board and any other authority entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund. Thus ITDA is a local authority under the control of Uttarakhand Government.

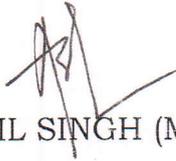
6.1.1 Further the applicant has submitted an MOU with IIT, Mumbai which relates to design, development and field testing of “Aerostat Based Last Mile Communication System”. To determine the status of IIT, Bombay, we find that the **Indian Institutes of Technology (IITs)** are autonomous public institutes of higher education, located in India. They are governed by the **Institutes of Technology Act, 1961** which has declared them as institutions of national importance and lays down their powers, duties, and framework for governance etc. Each IIT is an autonomous institution, linked to the others through a common IIT Council, which oversees their administration. The Minister of Human Resource Development is the ex-officio Chairperson of IIT Council. The President of India is the most powerful person in the organisational structure of IITs, being the ex officio Visitor and having residual powers. Directly under the President is the IIT Council, which comprises the minister-in-charge of technical education in the Union Government, the Chairmen of all IITs, the Directors of all IITs, the Chairman of the University Grants Commission, the Director General of CSIR, the Chairman of IISc, the Director of IISc, three members of Parliament, the Joint Council Secretary of Ministry of Human Resource and Development, and three appointees each of the Union Government, AICTE, and the Visitor. **The amendments in the Institutes of Technology Act, 1961 is to be made by the Parliament.** Thus IIT, Bombay falls under the definition of Government in terms of Section 2(53) of the Central Goods and Services Tax Act, 2017 wherein “ Government” means the Central Government .

6.1.2 In view of the above, we find that the applicant is covered under local authority which is receiving services from IIT, Mumbai which is covered as Central Government (supra) .

6.1.3 Now the issue to be decided whether the services received by the applicant from IIT, Mumbai is liable to GST or not. In this context, we find that serial no. B of Part 3 of GST Tariff- Services [Chapter 99] provides the list of

nil rated/ fully exempted services. On going through the said list, we find that **Government/Authority providing services to other Government/Authority is exempted from GST.**

Thus, in view of the above, the services received by the applicant from IIT, Mumbai is exempted from GST. As regard to the supply of goods by one Govt/authority to other Govt/authority is concerned, we find that there is no exemption from GST in this regard.



ANIL SINGH (MEMBER)



AMIT GUPTA (MEMBER)

**AUTHORITY FOR ADVANCE RULING
GOODS & SERVICE TAX, UTTRAKHAND**

F.NO. : 03/ 2018-19 / Advance Ruling / Dehradun / 1097 Dated : 29.5.18.

Copy to :

1. M/s IT Development Agency, IT Park, Sahastradhara Road, Dehradun
2. The Chief Commissioner, CGST, Meerut Zone, Meerut
3. The Commissioner, CGST, Commissionerate Dehradun
4. The Commissioner, SGST, Commissionerate Uttarakhand
5. Assistant Commissioner, CGST, Division Dehradun
6. Assistant Commissioner, SGST, Sector-5, Dehradun
7. ✓ Guard File