

TAMILNADU STATE APPELLATE AUTHORITY FOR ADVANCE RULING
(Constituted under Section 99 of Tamil Nadu Goods and Services Tax Act
2017)

A.R.Appcal No. 08/2021 AAAR

Date: 13.10.2021

BEFORE THE BENCH OF

1. Thiru. M.V.S.CHOUDARY, MEMBER

2. Thiru. M. A. SIDDIQUE, MEMBER

ORDER-in- Appeal No. AAAR/19/2021 (AR)

(Passed by Tamil Nadu State Appellate Authority for Advance Ruling under Section 101(1) of the Tamil Nadu Goods and Services Tax Act, 2017)

Preamble

1. In terms of Section 98 (5) of the Central Goods & Services Tax Act 2017/Tamil Nadu Goods & Services Tax Act 2017("the Act", in Short), this Order may be amended by the Appellate authority so as to rectify any error apparent on the face of the record, if such error is noticed by the Appellate authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer or the applicant 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 appellant has been given an opportunity of being heard.

2. Under Section 103(1) of the Act, this Advance ruling pronounced by the Appellate 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) of Section 97 for advance ruling;

(b). On the concerned officer or the jurisdictional officer in respect of the applicant.

3. Under Section 103 (2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the said advance ruling have changed.

4. Under Section 104(1) of the Act, where the Appellate Authority finds that advance ruling pronounced by it under sub-section (1) of Section 101 has been obtained by the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the appellant as if such advance ruling has never been made.

Name and address of the appellant	M/s. Unique Aqua Systems, 26,Sri Sakthi Nagar Main Road, Arumbakkam, Chennai-600106.
GSTIN or User ID	33AADFU9240M1ZV
Advance Ruling Order against which appeal is filed	Order No.09/AAR/2021 Dated: 30.03.2021
Date of filing appeal	14.07.2021
Represented by	Advocates of M/s Swamy Associates
Jurisdictional Authority-Centre	North Commissionerate
Jurisdictional Authority State	The Assistant Commissioner (ST) Arumbakkam Assessment circle
Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Payment of Rs. 20000/ made vide challan No.RBIS 21073300218004 dated 14.07.2021,

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax 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 Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

The subject appeal has been filed under Section 100(1) of the Tamilnadu Goods & Services Tax Act, 2017/Central Goods & Services Tax Act 2017 by M/s. Unique Aqua Systems (herein after referred as the Appellant), having their registered office at No.26, Sri Sakthi Nagar Main Road, Opp to Metro Rail Pillar 93, Arumbakkam, Chennai 600106 are engaged in Operation and Maintenance of High Quality Treated Drinking Water Plant and are registered under GST vide Registration No. 33AADFU9240M1ZV. The appeal is filed against the Order No. 09/AAR/2021 Dated: 30.03.2021 passed by the Tamil Nadu State Authority for Advance ruling on the application for advance ruling filed by the appellant.

2.1 The Appellant has stated that they have entered into a contract with the Greater Chennai Corporation based on which they have been awarded with the project of Supply, Installation, Commissioning & Operation and Maintenance of High Quality Treated Drinking Water Plant (RO Plant) for the “**Amma Kudineer (Drinking Water Plant) Project**”. As per the Contractual conditions of work order, they have supplied, installed and commissioned high quality drinking water plants at different locations as required by the Greater Chennai Corporation (herein after referred as “GCC”) on the land allotted to them. They have been provided with raw water and electricity free of cost for the operation and maintenance of the drinking water plant to dispense treated water to the General Public. The consideration for the above-mentioned service is paid on a fixed cost & a variable cost based on the quantity of treated water dispensed to the General Public. The beneficiaries are identified by GCC based on their residential status of the Ward in which the water treatment plant is located. The treated water is distributed by way of smart card issued by the appellant to the beneficiaries identified by GCC.

2.2 The applicability of benefit of exemption under Serial No. 3 of the Notification No. 12/2017-CT (rate) dated 28.06.2017 for the service provided is the issue on which advance ruling was sought by them. They had submitted that the government as empowered under Section 11 of the CGST Act 2017, exempts supply of services vide Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 as amended from time to time and one of such exemptions is provided to pure services provided to the Central Government, State Government or Union Territory or Local Authority or a Governmental Authority at Sl.No.3 of the said Notification. It could be seen that only supply of services for a consideration without involvement of supply of goods can be termed as pure services and in the present case, no supply of goods is involved as the applicant is only providing an operation and maintenance service to GCC for dispensing treated water to the general public for consideration and hence the service provided by the applicant is a pure service.

2.3 The appellant has stated that in order to avail the benefit of the above mentioned exemption, they have to satisfy the following two conditions:

- (1) *The Service recipient should be Central Government or State Government or local authority or a Governmental authority or a Government entity.*

(2) It should carry out any function entrusted to a Panchayat under article 243G of the Constitution or to a Municipality under article 243W of the Constitution

In the Instant case, it could be seen from the contract that the service is provided to the Greater Chennai Corporation i.e Municipal Corporation of the city of Chennai. The Greater Chennai Corporation is established in India on the 29th September 1688 and it is wholly owned and under the control of the Tamil Nadu Government. As per entry no. 5 of the Twelfth schedule, the functions entrusted to the Municipality includes **“Drinking Water”** and **“Water supply for domestic, industrial and commercial purposes”** which are being undertaken by them based on the contract entered with GCC and thus the second part of the condition mandated under No. 3 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 is also satisfied.

2.4 Further the appellant has placed reliance on the recent ruling given by the Authority for Advance Ruling in Gujarat in the case of M/s. A B Enterprise reported in 2020 TIOU-143 AAR - GST wherein it is held that applicant will be eligible to claim exemption benefit under Sr.No.3 of Notification No. 12/2017 - CT(R) dated 28.06.2017 for pure services provided to local authorities when they are provided by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution of India or in relation to any function entrusted to a Municipality under Article 243W of the Constitution of India. In view of the above, the applicant has submitted that, the service provided by them by way of treating the water supplied to it by GCC against consideration received from GCC and dispensing treated water to the general public as directed by GCC is a pure service provided to the local authority by way of activity in relation to functions entrusted to a Municipality under article 243W of the Constitution and hence they are eligible for exemption provided under No. 3 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017.

3. The Appellant had sought Advance Ruling on the following questions:

Whether the Services provided by the applicant to the recipient i.e. The Greater Chennai Corporation is a pure service provided to the local authority by way of activity in relation to functions entrusted to a Panchayat under article 243G and Municipality under article 243W of the Constitution and eligible for benefit of

exemption provided under Serial No. 3 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017?

4. The AAR pronounced the following rulings:

The Supply provided by the applicant to the recipient i.e. The Greater Chennai Corporation based on the agreement to provide RO Plant and undertake O & M of the same, being not a “Pure service” but a composite supply of goods & Services, they are not eligible for benefit of exemption provided at Serial No. 3 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017

5. Based on the above decision, the Appellant has filed the present appeal. The grounds of appeal are paraphrased as follows:

The appellant wish to submit that the above ruling issued by the Authority for Advance Ruling (AAR) is not sustainable in law and liable to be set aside for the following grounds.

In para 7.4 of the impugned order, the AAR has referred to the Tender floated by the Greater Chennai Corporation bearing No. P.D.T.D.C. No. A1/0481/2016 **(Page Nos. 42 to 63)** and observed that the scope of the work involves, supply, installation and commissioning of the Reverse Osmosis Plant, issue of smart card to beneficiaries, updating various information in the software, supply of treated water to beneficiaries, by way of running the Plant. The AAR has observed that since the supply, installation and commissioning of the Water Treatment Plant is also involved in the contract, it cannot be considered as a “pure service”. The AAR observed that the supply, installation and commissioning of the Plant and O & M of the same are awarded together and they constitute a composite supply. The AAR further observed that even if the Supply, Erection, commissioning and installation of the plant and O & M of the plant are considered as separate activities, the O & M activity also involves supply of purified water (which is goods) to the beneficiaries through vending machines; supply of Smart cards, which is again goods; and hence the activity cannot be considered as “pure services” for claiming exemption. Accordingly, the AAR has come to the conclusion that the appellant is not entitled for claiming the above exemption from payment of GST.

In so far as the three locations, for which the contract was awarded to the appellant, the supply, installation and commissioning of the RO plant was completed by the appellant much before introduction of GST (appropriate VAT has

been paid) and only the Operation and Maintenance work was being done by the appellant, during the period July 2017.

When the project of supply of treated drinking water to the poor section of the population was introduced, the RO plants have to first be set up and Operation and Maintenance of the same shall also be taken up. Once the RO plant is set up, thereafter it requires only operation and maintenance and the said operation and maintenance work alone was awarded to various parties. Wherever new locations are added, the RO plant has to be first set up and thereafter operation and maintenance has to be carried out. It is also clear wherever tenders are floated for (i) Supply, erection, Commissioning of RO plants and (ii) operation and maintenance of the same, the scope of these work were separately identified along with separate value. There are instances, where the appellant did not get the supply contract, but only O & M contract when such O & M Contracts were floated separately for subsequent periods.

From the above narration of facts, the scope of work undertaken by the appellant comprises of the following.

(i) Where the supply, installation and commissioning was completed by the appellant prior to introduction of GST and O & M was being undertaken by the appellant during the period after 01.07.2017.

(ii) Where both works, viz., the supply, installation and commissioning and O & M was being undertaken by the appellant after 01.07.2017, under distinct contracts awarded.

(iii) Where only O & M work was awarded to the appellant after 01.07.2017, in respect of existing RO plants.

The AAR has come to the conclusion wherever the contracts involve both (i) supply, installation and commissioning of RO plants and (ii) Operation and maintenance of such plants, the exemption under S.No. 3 of Notification 11/2017 could not be claimed, in as much as the scope of work of the appellant involves supply also and it is not "pure service" as contemplated in S.No. 3 of Notification 11/2017. The AAR has observed that the work undertaken by the appellant in pursuance of the contracts awarded to them are composite in nature, where the supply, installation and commissioning part and O & M Part, cannot be vivisected and since such composite supply, is not "pure service" but also involves supply,

installation and commissioning of RO plant, the benefit of the exemption is not entitled.

In this connection, the appellant wish to submit that in respect of those contracts, where the supply, installation and commissioning was undertaken and completed prior to 01.07.2017 and O & M work was being carried out after 01.07.2017, such activities cannot be treated as a “composite supply” as defined under GST law, in as much as the CGST Act, which came into force from 01.07.2017 cannot be made to apply retrospectively, so that the activities undertaken prior to 01.07.2017 would determine the rate of tax or exemption available under the GST law. In such cases, what is relevant is only the activities undertaken after 01.07.2017 and if the said activity is a “pure service” as envisaged in S.No.3 of Notification 12/2017, the benefit of exemption shall be extended. A supply, which has been made prior to 01.07.2017 and assessed as per the law prevailing during the time, cannot once again be assessed, by treating it as a composite supply, along with the activities undertaken post 01.07.2017.

The above two activities, viz., (i) Supply, installation and commissioning of RO plant; and (ii) Operation and Maintenance of the same have to be treated individually for the purpose of assessment under GST law and the rate of tax and eligibility for exemption have to be considered independently. While supply of various equipment and commissioning and installation thereof could be considered as a composite supply, the operation and maintenance of such equipment cannot be treated as forming part of the composite supply.

Further, wherever the Supply, installation and commissioning has been completed prior to 01.07.2017, the benefit of exemption for the O & M carried out after 01.07.2017 cannot be denied by considering the activity of supply, installation and commissioning, which has been completed prior to 01.07.2017, as part of the composite supply along with the O & M undertaken post 01.07.2017 as it would amount to giving retrospective effect to the GST law.

Further, the AAR has also held in para 8.2 of the impugned order that even if it is considered that the supply of RO plant and O & M of such plant are two different supplies, the appellant is supplying purified water through the vending machines to the beneficiaries; issue smart cards to the beneficiaries; and these water and smart card are goods; and also provides various services and hence the activities

undertaken by the appellant are not “pure services” and for this reason also the appellant is not entitled for exemption.

In the instant case, the raw water is supplied by GCC, which is treated by the appellant, by operating and maintaining the RO plant set up for this purpose and as per the directions of GCC, the treated water is supplied to the beneficiaries, who are identified by the smart cards issued to them. It may be observed that the scope of supply in the hands of the appellant is treatment of the water, by operating the RO plant, ensuring proper maintenance of the RO plant and distributing such water to the beneficiaries. The water does not belong to the appellant, but the same is made available to the appellant by GCC. The fact that the treated water is distributed to the beneficiaries by the appellant, would not make the services supplied by the appellant to GCC as not being pure services, as no transfer of property in goods is happening from the appellant to in favour of GCC. The raw water is the property of the GCC, which is treated and distributed to the beneficiaries by the appellant. Further, the issue of smart card is part of the Supply contract and not part of the O & M contract, as can be observed from the tender documents.

Without prejudice to the above, the appellant also wish to submit that with effect from 25.01.2018, S.No. 3A has been introduced in Notification 12/2017 Central Tax (Rate), vide Notification 2/2018 Central Tax (Rate) Dt. 25.01.2018, which reads as,

(1)	(2)	(3)	(4)	(5)
“3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation	Nil	Nil

	to any function entrusted to a Municipality under article 243W of the Constitution.	
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The appellant submitted that they are entitled to the benefit of this exemption from 25.01.2018, as even assuming that there is involvement of goods in the activities as observed by the AAR, the value of such goods can never be greater than 25% of the value of the supply of O&M services.

For all the above reasons, the appellant submits that the appellant is not entitled to claim exemption from payment of GST vide S.No. 3 of Notification 12/2017 Dt. 28.06.2017 is not at all sustainable in law. Accordingly, the appellant wish to make the following prayer before the Hon'ble Appellate Authority for Advance Ruling.

6.PERSONAL HEARING:

The Appellant was granted Virtual personal hearing through Digital Mode as required under law before this Appellate Authority on 23-09-2021. The Authorized representatives of the Appellant Tvl. G. Natarajan, Advocate of the appellant company appeared for hearing. They reiterated the written submissions and emphasized that in respect of the contract for supply, Installation, Commissioning and O & M of RO plant, only the O & M portion falls in the GST regime and only this portion is relevant to consider the same as pure service. He also stated that under the O & M activity, there is no transfer of property in goods made to the GCC.

7.Discussion:

7.1 The representative of the applicant contended that the contract signed in 2016 comprised two components, namely, supply installation and commissioning of high-quality treated drinking water plants and operation and maintenance for five years. The supply of goods, which is involved only in the first component, was completed prior to the introduction of GST. Post GST, only O&M contract is operational. What is relevant to GST is only O & M contract. This component does not entail any supply of goods, and is therefore pure service. The scope of service

does not include supply water, as a good, as the ownership of water is always with the corporation. The nature of supply is akin to job work. Smartcard supplied to beneficiaries remains the property of the applicant, and therefore is not a supply of goods either. He contended that the view taken by the advance ruling authority that the supply made by the applicant to the GCC is a composite supply is not correct.

The moot question to be answered now is whether the supply by the applicant to the GCC is a composite supply, as has been ruled by AAR.

8. Findings as per SGST Member:

One line of argument of AAR has been that the applicant has entered into a composite contract of supply of RO plant along with the maintenance of the said plant for a period of five years, and at present, the applicant is undertaking the O & M of the plant. AAR has also stated that it is not that the RO plant can be supplied by one contractor and the O & M of the same can be done by any other contractor, in as much as the tender is floated for both together. In other words, its view is that as long as both components, namely supply of the plant and O & M, are part of one contract, executed consequent to one tender, they are inseparable, and therefore composite supplies.

AAR has also taken an alternate line of argument, that in as much as smart cards have been issued to the consumers by the applicant, there has been supply of goods also, and therefore, it is not a pure service. This has been counted correctly by the applicants' representative during the hearing that in as much as the smart cards continued to be the property of the applicant, there is no transfer of goods involved. This argument of AAR therefore cannot be upheld.

Now coming back to the first line of argument, the main issue is whether two or more supplies in one contract should necessarily be a composite supply or a mixed supply.

The definition in section 2 (30) states that composite supply means of supply consisting of two or more taxable supplies, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principle supply. Similarly, section 2(74) states that mixed supply

means two or more individuals supplies made in conjunction with each other for a single price where such supply does not constitute a composite supply.

In either case, it is evident that the constituent supplies of either the composite supply or a mixed supply should be made together, and not at substantially different points of time. The time of supply of individual constitute supplies should be same or at least close to each other.

Just because two or more supplies are part of one contract, they need not form either composite supply or a mixed supply. For instance, if in a contract, it is agreed that the supplier would supply hundred cars now, and another 50 bicycles a year later, each of the two constitute supplies would constitute distinct supplies, and this would be a case of a multiple supply, which is neither a composite supply nor a mixed supply. This is because the times of supply of each of the two constant supplies are significantly different, and the tax would be levied at the relevant rates applicable at the relevant two times of supply.

In the present case, in as much as the contract provides for separate payment terms for supply and installation, and for O & M, and the times of supply of the two are distinctly different, they will have to be treated as two distinct supplies in one contract, not constituting either a composite supply or a mixed supply. Each of the two supplies will have to be taxed at relevant rates. Therefore, it is not material whether the supply and installation is made prior to or after the introduction of GST. Either way, O& M component of the contract will have to be treated as a distinct supply, and taxed accordingly. In this case, it can be inferred now that this component is a pure service, and therefore must be taxed accordingly.

This service, being supply of water, would also squarely fall within the serial number 3 of notification number 12/2017, and will therefore be exempt from tax.

9. Findings as per CGST Member:

I respectfully differ from the opinion of my learned brother Member above. I find that the interpretation of the State Member is that

- the supplies to be composite or Mixed, the Time of supply of the individual constituent supplies should be the same or at least close to each other and since in the present the contract provides for separate payment terms for

supply and Installation and for O & M, and the time of supply of the two are distinctly different, they will have to be treated as two distinct supplies in the contract, not constituting either a composite supply or a mixed supply.

- Further, as it has been demonstrated that the O & M can be awarded independently, the O & M are a separate supply, not artificially divided but naturally distinctive.

Therefore, this service, being supply of water, would fall within the serial number 3 of Notification No. 12/2017 and exempt from tax.

Section 2(30) states that composite supply are those which are naturally bundled and supplied in conjunction with each other in the ordinary course of business. The term 'conjunction' is not defined in the GST Law and as defined in Legal terms as per the 'Conjunctive Law and definition' [as available in USLegal.com] is

'Conjunctive means joined together or combined. In grammar it refers to words like "and, since" etc which connect one word to another word or one proposition to another proposition.

For example, a conjunctive obligation refers to an obligation composed of multiple performances that can be separately rendered or enforced. It is an obligation in which several objects are connected by 'and' and not 'or.'

In the case at hand, the contractual obligation as exhibited vide the documents in respect of the contract furnished before the Original Authority is for Supply, Installation, Commissioning followed by Operation & Maintenance for a period of 5 Years allotted vide the Tender floated by the Greater Chennai Corporation bearing No. P.D.T.D.C. No. A1/0481/2016 i.e., the applicant has originally sought to clarify the applicability of exemption at Sl.No. 3 to Notification No. 12/2017 C.T.(Rate) in respect of the 'O & M supply' made under the contract by which they are to supply RO Plant and undertake O & M for a period of five years following such Commissioning. In the said situation, there is an obligation composed of multiple performances that can be separately rendered and the appellant is obligated to perform both the Supply, Installation, Commissioning of the RO Plant **'and'** Operation & Maintenance of the RO Plant for 5 years after commissioning. Therefore these supplies are in 'Conjunction' and are 'Composite Supplies'. The definition of 'Composite Supply' do not state that the 'Time of Supply' of individual constituent supplies should be the same or at least closer to each other. The contention that the O&M portion of the contract has only transitioned into the GST Regime and therefore only that portion which has transitioned into GST is

relevant is not legally tenable. Change of taxation regime do not change the nature of the contract and only the measure/levy undergoes change. A Contract and the intentions of the parties to the contract can be understood only on reading the contracts as a whole as held by Hon'ble Apex Court in a number of Cases. In the subject contract, the appellant is vested with the works of supply, Installation, Commissioning and 'O&M' of the plants for 5 years, therefore the intention of GCC, the recipient of the 'supply' vide this contract agreement is that the appellant is to Supply, install the RO Plant in the designated places, Commission it, Operate the Plant which involves undertaking purification of the raw water supplied free of cost by the GCC and dispense the purified water to the beneficiaries designated by GCC(i.e., to whom the smart cards are issued by the appellant), undertake Maintenance of the Installed plant along with providing relevant security. As has been established, the work allotted is a rate contract, i.e, it has defined rates for each part of the work. This do not make the various obligated supplies distinct. Even considering the argument that the 'O & M' of the RO Plant which alone has transitioned to GST Regime is relevant for arriving at the type of 'Supply' in the impugned contract, it is seen that the RO Plants are Installed in the designated places where it is Commissioned, i.e., attached to earth and in such cases they are 'Immovable Properties'; the Maintenance of such plants, which involves transfer of property in goods (whether as goods or in some other form) are 'Works Contract' as defined under Section 2(119) of the GST Act. Furthermore, as seen from the rates annexed to the tender document, 'Supply of RFID Cards during the 'O & M' period (Over and above the initial supply of 500 nos per location) is rated at Rs. 55/card, i.e., the appellant is obligated to supply RFID Cards to the beneficiaries, for supply of the purified water. The appellant has not furnished any documentary evidence to show that there is no transfer of property in such Cards supplied by them in favor of GCC during the O & M Period and that the property rests in them only. In the absence of any evidentiary proof to hold that there is no transfer of property in goods, there is no merit in the claim of absence of transfer of property in goods involved in supply of such RFID Cards undertaken during the 'Operation'. Subsequently, the 'Operation' involves supply of water on undertaking 'Purification process by Operating the Plant' and 'Supply of RFID Cards' therefore is not a supply of 'Pure Service'. For the above reasons, even the 'O & M' part of the subject contract is not supply of 'Pure Services'. Therefore, the appellant are not eligible for exemption at Sl.No. 3 of the Notification No. 12/2017 C.T.(Rate) dated 28.06.2017.

In respect of cases,

(ii) Where both works, viz., the supply, installation and commissioning and O & M was being undertaken by the appellant after 01.07.2017, under distinct contracts awarded.


(iii) Where only O & M work was awarded to the appellant after 01.07.2017, in respect of existing RO plants.


The issue in (ii) is a Composite Supply involving 'Supply, Installation, Commissioning of the RO Plants and undertake 'O & M' of such Plant' both being undertaken in the GST Regime. The supply is a 'Composite Supply of Works Contract' and not a 'Pure Service', therefore the exemption at Sl.No.3 of Notification No. 12/2017-C.T.(Rate) dated 28.06.2017 is not available in such situations.

In respect of issue at (iii), during the 'O & M' also, it is held that the Maintenance of the RO Plant (which is an immovable property) involving transfer of property in goods is a 'Works Contract' and there is transfer of property in goods in the form of 'RFID cards' issued during the 'O & M' Period as a part of Operation of the Plant and therefore also, the exemption at Sl.No.3 of Notification No. 12/2017-C.T.(Rate) dated 28.06.2017 is not available in such situations.

10. In light of the above, it is held that

The issue is not answered and is deemed to be that no ruling is issued under Section 101(3) of the CGST/TNGST Act 2017 because of the divergence of opinion between both the Members.


(M.A. SUNDIQUIN)
Principal Secretary/
Commissioner of Commercial Taxes,
Tamil Nadu/Member, AAAR, TN.


(M.V.S. CHOUDARY)
Chief Commissioner of GST & Excise
Chennai Zone/Member, AAAR, TN

To

M/s. Unique Aqua Systems,
No.26, Sri Sakthi Nagar Main Road,
Opp to Metro Rail Pillar 93,
Arumbakkam, Chennai-600106

// **By RPAD** //

E.Mail: uniqueaquasystems@gmail.com
mail@swamyassociates.com

Copy to:

1. The Principal Chief Commissioner of GST & Central Excise,
No. 25/1, Mahatma Gandhi Road, Nungambakkam, Chennai - 600 034.
2. The Principal Secretary/ The Commissioner of Commercial
Taxes/Member, II Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Commissioner of GST & Central Excise, Chennai(North)
No. 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai - 600 034
4. Assistant commissioner (ST) Arumbakkam Assessment Circle.
F 50, 1st Avenue, Anna Nagar (East) Chennai 600102
5. Master File / spare

