
 सत्यमेव जयते	RAJASTHAN AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX KAR BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN HIGH COURT JAIPUR - 302005 (RAJASTHAN)	
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ADVANCE RULING NO. RAJ/AAR/2018-19/40



J.P.Meena Additional Commissioner	:	Member (Central Tax)
Hemant Jain Joint Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Azad Coach Pvt. Ltd. E-18, RIICO Industrial Area Kukas, Jaipur 303101
GSTIN of the applicant	:	08AAECA3035A1ZD
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a) classification of any goods or services or both; (e) determination of the liability to pay tax on any goods or services or both;
Date of Personal Hearing	:	01.03.2019 and 14.03.2019
Present for the applicant	:	Mr Sarvesh Jain (Authorised Representative)
Date of Ruling	:	25.03.2019

Note: Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

The issue raised by M/s Azad Coach Pvt. Ltd., situated at E-18, RIICO Industrial Area, Kukas, Jaipur, (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2)(a) and (e), given as under :

(a) classification of any goods or services or both;

(e) determination of the liability to pay tax on any goods or services or both;

Further, the applicant being a registered person (GSTIN is 08AAECA3035A1ZD, as per the declaration given by him in Form ARA-01) the issue raised by the applicant is neither pending for proceedings nor proceedings were passed by any authority. Based on the above observations, the applicant is admitted to pronounce advance ruling.

1. **SUBMISSION AND INTERPRETATION OF THE APPLICANT:**

- a. The applicant is a dealer engaged in the business of execution of works contract for manufacturing/fabrication/mounting of bus bodies.
- b. The applicant provides quotation to the customer for the manufacturing/fabrication of bus body (final price after manufacturing/fabrication). It is pertinent to mention here that in the process of manufacturing/fabrication of bus body, the chassis of vehicle is provided by the customers itself and the applicant has no role in purchase or sale of the chassis.
- c. That on receipt of the quotation and confirmation, customer provides purchase order to the applicant and thereafter provides chassis of vehicle to the applicant for body fabrication and accordingly issue certificate in this respect that the chassis is purchased and provided by the customer.
- d. That as per the requirement of manufacturing of body of vehicle, applicant purchases part and accessories of motor vehicle from outside State as required and used in fabrication/manufacturing of the bus bodies.
- e. After the work is being executed by the applicant, Form 22(A) as required under provisions of Motor Vehicle Act is issued by the



applicant and accordingly invoice after charging respective tax for such manufacturing/fabrication of vehicle body is issued to the customer.

- f. The applicant thereafter issues delivery challan or driver receipt to the customer declaring that the vehicle/body has been handed over to customer and there exists no liability on the applicant after handling over the body to customer.
- g. That before the coming up of GST law, excise duty was exempted under Notification No 12/2012-CE at serial number 334 if the bus body is mounted on duty paid chassis as per condition 40 of the said notification. It is pertinent to mention here that the goods purchased by the applicant are the part and accessories which are used in the manufacture/fabrication of motor vehicle/body and were exempted under the RETLA Act, 1999 vide Notification No. F. 12(14) FD/tax/2016-136 dated 08.03.2006.
- h. That there is no clarity in the rate of tax to be charged by our like industries who are dealing in the same kind of business of bus body building. It is pertinent to mention here that some of the manufacturers are charging 28% of tax like the applicant is charging and other like manufacturers are charging 18% treating the work to be under work contract.



2. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

- a. Whether bus body building will be covered under HSN code 8707 or HSN code 9988
- b. What is the GST rate applicable on bus body building if it is not covered under Bodies (including cabs), for the motor vehicles of heading 8701 to 8705(HSN code 8707) or under other manufacturing services on physical inputs(goods) owned by others(HSN code 9988).

3. PERSONAL HEARING

In the matter personal hearing was granted to the applicant on 01.03.2019 at Room no. 2.29 NCRB, Statue Circle, Jaipur. The applicant

vide letter dated 01.03.2019 requested for adjournment of personal hearing as its authorized representative was out of station. A new date for PH was granted on 14.03.2019. Mr. Sarvesh Jain, Advocate (Authorised Representative) of applicant appeared for PH and submitted a letter for withdrawal of application for advance ruling.

4. **COMMENTS OF THE JURISDICTIONAL OFFICER**


The jurisdiction officer (Assistant Commissioner, SGST, Special Circle-II, Jaipur) has submitted his comments vide letter dated 12.11.2018. The jurisdictional officer quoted Circular Mo. 52/26/2018-GST dated 09.08.2018 issued by Department of Revenue (Tax Research Unit) and stated that rate of GST applicable in case of manufacturer of bus body building will be covered by rates as mentioned in above circular.

5. **FINDINGS, ANALYSIS & CONCLUSION:**


- a. We observe that, as per submissions submitted by the applicant, he is a bus body builder without owning the chassis. The applicant builds the body on chassis and the deliver the complete body after fabrication to the chassis owner or principal.
 - b. During the personal hearing, Mr. Sarvesh Jain, authorized representative submitted a letter requesting withdrawal of application for advance ruling.
6. In view of the foregoing, we rule as follows:-

RULING

Since the applicant has withdrawn the application, therefore no ruling is given.


J.P. MEENA 25/3/19
Member
(Central Tax)




HEMANT JAIN 25/3/19
Member
(State Tax)

SPEED POST

M/s Azad Coach Pvt. Ltd.
E-18, RIICO Industrial Area
Kukas, Jaipur 303101



F.No. AAR/Azad/2018-19/100-103

Dated: 26.03.2019

Copy to:-

o/c
(CGST)/(SGST)

1. Commissioner, SGST & Commercial Taxes, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme-, Jaipur 302005.
2. Commissioner, CGST and Central Excise Jaipur Commissionerate, NCRB, Statue Circle, Jaipur 302005.
3. Assistant Commissioner, Special Circle-II Jaipur, SGST & Commercial Taxes, Room No. 322, 2nd Floor, J-14, Zonal Kar Bhawan, Jhalana Institutional Area, Jhalana Doongri, Jaipur 302004.


Superintendent