

**AUTHORITY FOR ADVANCE RULING
TAMILNADU ADVANCE RULING AUTHORITY
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-600 006.**

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

Members present are:

1. Ms. Manasa Gangotri Kata, IRS Joint Commissioner/Member,
Office of the Commissioner of GST, Chennai Outer Commissionerate
2. Thiru S. Vijayakumar, M.Sc., Joint Commissioner (CT) / Member (FAC),
Office of the Joint Commissioner (ST), Enforcement
Inter-State Investigation Cell, Chennai-6.

ORDER No.8/AAR/2019 DATED:22.01.2019

GSTIN Number, if any / User id		33AABAH8574L1ZB
Legal Name of Applicant		M/s. HYT SAM INDIA(JV)
Registered Address/Address provided while obtaining user id		No.S9, SAM Towers, 6 th Avenue, Anna Nagar (West), Chennai – 600 040.
Details of Application		GST ARA-01 Application Sl. No. 33 dt.22.06.18
Concerned Officer		Centre: Chennai North Commissionerate- Anna Nagar Division State: The Assistant Commissioner (ST) Koyambedu Assessment Circle
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Works Contract
B	Description (in Brief)	Allotted work by Integral Coach Factory, Chennai for construction of Shed, Provision of M& P's in ICF Shell/ Furnishing Division/ retro-fitment/ re-conditioning/ re-sitting/ disposal of obsolete M&P's of Shell division including wet leasing of M&P's and associated Electrical Works on turn key basis at ICF Chennai.
Issue/s on which advance ruling required		Classification of Services
Question(s) on which advance ruling is required		1. Whether the works awarded to the Applicant is composite supply of services? 2. Whether the benefit of Sl.No.3(v) of Notification No.11/2017- Central Tax(Rate) is applicable to subject works. 3. Whether the Applicant is required to raise invoice on completion of events/milestones and remit the tax.

	4. What is the value on which invoice has to be raised in case of event/milestone invoicing if required?
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Note: Any Appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.

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.

M/s. HYT SAM INDIA (JV), (hereinafter called the Applicant or the Company) having an establishment at No.S9, SAM Towers, 6th Avenue, Anna Nagar West, Chennai, Tamilnadu - 600 040 are registered under GST vide number 33AABAH8574L1ZB. They are engaged in construction of Shed, Provision of M&P's in ICF Shell/ Furnishing Division/ retro-fitment/ re-conditioning/ re-sitting/ disposal of obsolete M&P's of Shell division including wet leasing of M&P's and associated Electrical Works on turn key basis at ICF Chennai. They have preferred an application seeking Advance Ruling on

1. Whether the works awarded by Integral coach Factory, Chennai for 'Construction of shed, provision of M& Ps in ICF Shell/ furnishing Division, retro-fitment / re-conditioning / re-sitting /disposal of obsolete M & Ps of shell division including wet leasing of M & Ps and associated Electrical works on turn-key basis' to the applicant is composite supply of services?
2. Whether the benefit of sl.No.3 (v) (a) as well as Sl.no. 3(vi) (a) of Notification No.11/2017- C.T. (Rate) as amended is applicable to subject works?
3. Whether the Applicant is required to raise invoice on completion of events/milestones and remit the tax irrespective of the movement of goods for execution of project?
4. What is the value on which invoice has to be raised in case of event/milestone invoicing if required?

The Applicant has submitted the copy of Application in Form GST ARA – 01 and also submitted the copy of Challan evidencing payment of application fees of Rs.5,000/-each under sub-rule (1) of Rule 104 of CGST Rules 2017 and SGST Rules 2017.

2.1 The Applicant stated that the Integral Coach Factory (ICF) of Indian Railways, Government of India, located at Chennai is in the process of modernization of their activities wanted to put-up steel railway coach manufacturing set-up in place of existing setup for which tender was invited by Integral Coach Factory, Chennai (Ministry of Railways), Government of India for "construction of shed, provision of M&Ps in ICF Shell / Furnishing Division, retro-fitment / reconditioning / re-sitting / disposal of obsolete M&Ps of shell division including wet leasing of M&Ps and associated Electrical works on turn-key basis at ICF Chennai 38. The Applicant had bid and the tender is allotted to them, and the Letter of acceptance (hereinafter referred to as LOA) was issued to the Applicant. Based on the said LOA, contract was entered into between Integral Coach Factory, Chennai, Government of India, Few supplemental agreements were entered and few are yet to be entered as per the terms of the LOA and the main contract dated 19.08.2017.

2.2 The Applicant has stated that the contract awarded to them is works contract as it involves Construction, Installation, and Fabrication etc. of factory which is immovable property and also involves transfer of property of goods. Whereby in terms of Section 7 of CGST Act, 2017 read with Schedule II to the said Act, it has to be construed as supply of services. Accordingly, the rate of tax is to be determined in terms of Notification No. 11/2017-CT(R) as amended.

The Applicant has submitted that since their work is pertaining to railways and also for benefit of public, the construction and setting up of a modernized factory is not for commerce, industry or any other business or profession. The main objective is to construct the factory for manufacture of stainless steel coaches. This has been given on turn-key basis though different parts of the contract are given for purpose of administrative and execution. This is a composite supply. As per the definition of original works in Notification 12/2017 Central Tax (Rate) dt 28.06.2017, this contract is an original works as it involves Erection, Commissioning, Installation of plant and machinery, equipment and structures. As per Section 2(31) of Railways Act, 1989, manufactories, fixed plant and machineries and any other works constructed for the purpose of or in connection with railway is

also covered. The contract is pertaining to railway and not just the railway itself. The Integral Coach Factory is intended for purpose of building coaches which is not for commerce or industry or business, but for general public service. Therefore, both Sl no 3(v) and 3(vi)(a) notification 11/2017 central Tax(Rate) are satisfied in this case and the applicable rate of tax for the works in question is 12% .

They has stated that this is a continuous supply of service and as per Section 31(5) (c) of CGST Act, the payment is linked to completion of an event/milestone and hence invoice is to be issued on completion of the milestone as per agreement. The invoice has to be raised to the extent of payment for each completion of events as per agreement irrespective of the quantum of costs or value of works executed.

The value to be adopted should be equal to the amount prescribed in the agreement for completion of event/milestone.

In view of the above, the Applicant has applied for Advance Ruling to clarify the classification of the supply, the rate applicable and to determine the time and value of supply.

3. The Authorized Representative of the Applicant was heard. They have stated that they have entered in to an agreement with ICF which is the Central Government Organization. They undertook to provide copy of tender called by ICF, schedule of supply/ delivery schedule of payments for each of the supplies /invoices. They also undertook to provide list of supplies to justify the composite supply definition and the works for falling under the category of 'Original works' as per the Notification No. 11/2017-C.T. (Rate). They have furnished the documents and requested for another hearing which was accorded. In the said hearing, the Applicant have submitted that the works is 'original work' as it involves new construction and erection & installation of plant and machinery; the invoices are raised as per the schedule of payments for the value specified in the agreement itself for that milestone; they are currently raising invoices at concessional rate for ICF, since it is part of Indian Railways and are eligible for exemption.

4.1 The submissions of the Applicant were examined. The Applicant is awarded the Letter of Acceptance No. M/CPM/ICF/CSP-II/T-1 dated 29.06.2017(hereinafter called the LOA) by Integral Coach Factory, Chennai 600 038(hereinafter referred as ICF) in respect of Tender No: ICF/Complete Switch-over project Phase-II /T-1

dated 27.03.2017 opened on 09.05.2017 for the work of "Modernization of ICF for Complete Switch-over to Stainless steel coach manufacturing-Phase II, consisting of construction of shed, provision of M & Ps in ICF Shell/Furnishing Division, retro-fitment / re-conditioning / re-sitting / disposal of obsolete M & Ps of shell division including wet leasing of M & Ps and associated Electrical works on turn-key basis". It is seen from the tender document that the scope of work is covering all the works specified from Schedule I to Schedule VI as per LOA with an approximate estimated cost of works as Rs 243.28 Cr.

On perusal of the LOA, it is seen that the works covered under each Schedule has separate consideration specified:

- Schedule I,II,III are Mechanical, Civil and Electrical works consisting of supply, construction, Erection, Installation, etc ;
- Schedule IV - Up-Rooting and disposal of Condemned M & P's;
- Schedule V(a) - Wet Leasing of Robotic Spot Welding Machine for 10 years
- Schedule and V(b) - Wet Leasing of Laser Cutting and Welding Machine for 10 years
- Schedule VI (a) - Comprehensive Annual Maintenance Contract (CAMC) Mechanical for Schedule I
- Schedule VI(b) - Comprehensive Annual Maintenance Contract (CAMC) of Electrical for Schedule III

As per the terms and condition and stipulations in LOA (Sl.No. 4) the following agreements are entered into:

- The agreement containing Schedule I,II,III & IV
- Two agreements for the wet leasing -Schedule V- before signing of the contract agreement containing Schedule I,II, III & IV
- The agreement for the CAMC-Schedule VI(a) and (b) -shall be entered into after the completion of the warranty period

The effective date of contract will be 29.06.2017 which is the date of issue of LOA. The works are to be completed in all are aspects within 20 months from this date i.e. 01.03.2019.

It is evident that based on a single bid, the entire works of 'Modernization of ICF for Complete Switch-over to Stainless steel coach manufacturing-Phase II' has been allotted to the Applicant.

4.2 The Applicant has executed contract agreement for the work of 'Construction of shed, provision of M&Ps in ICF Shell/Furnishing Division, retro-fitment / re-conditioning /re-sitting / disposal of obsolete M&Ps of shell division and associated Electrical works on turn-key basis' vide Contract Agreement No. ICF/Complete Switchover Project Phase-II/T-1, dated 19.08.2017. It is seen from the contract agreement that it is executed between the President of India acting through Chief Mechanical Engineer/Integral Coach Factory Chennai. The Applicant will be paid an advance on the total contract value on signing of contract agreement and various preliminary works. Separate payment schedules are indicated for supply of machine, plant and equipment's including commissioning spares in Schedule I (Rs 169.67 Cr), erection and commissioning of all civil structures in Schedule II (Rs 37.81 Cr), supply of electrical equipment including commissioning spares in Schedule III (Rs 233.07 Cr). For up-rooting and disposal of condemned M&Ps in Schedule IV (Rs 4.35 Cr), the Applicant is required to pay the consideration to ICF. Separate agreements for 'Wet leasing of Robotic spot welding machine; Laser cutting and welding machine' as per Schedule V (a) and V (b) have been entered into vide agreement No. ICF/CPM/CSP-II/T-1/WET-LEASING/RSW dt. 09.08.2017 and ICF/CPM/CSP-II/T-1/WET-LEASING/LCW dt. 09.08.2017 and payment schedule is as per those agreements. A separate agreement in respect of CAMC for 5 years is to be entered into after completion of warranty period. They involve intermediate stage payments for the works and they are to be treated as advance against final payment Final bills are to be raised in respect of each of the Schedules. Payment shall be due within 30 days from date of receipt of invoice. The price schedule annexed to the contract agreement specifies the value for each of the Schedules.

It is seen from invoice being raised that separate invoices are being raised for each Schedules and each invoice specifies the distinct works covered in the respective Schedule with distinct values to each such works. From the invoices submitted for Schedule I Mechanical Schedule II Civil and Schedule III Electrical, it is shown as "Composite Supply of Works Contract" and 6% CGST and 6% SGST is being charged.

5.1 From the above, it is seen that the tender and Letter of acceptance is for the 'Modernization of ICF for Complete Switch-over to Stainless steel coach manufacturing-Phase II, consisting of construction of shed, provision of M & Ps in ICF Shell/Furnishing Division, retro-fitment / re-conditioning / re-sitting / disposal of obsolete M & Ps of shell division including wet leasing of M & Ps and associated Electrical works on turn-key basis'. However, separate agreements are

executed for (1) indicated for supply of machine, plant and equipment's including commissioning spares in Schedule I, erection and commissioning of all civil structures in Schedule II, supply of electrical equipment including commissioning spares in Schedule III, for up-rooting and disposal of condemned M&Ps in Schedule IV (2) Wet leasing of Robotic spot welding machine; Laser cutting and welding machine as per Schedule V(a) and V (b) and (3) Comprehensive Annual Maintenance Contract (CAMC) Mechanical & Electrical. Therefore, we hold that the works based on different agreements are to be considered as separate supply and the classification of supply is to be arrived at after considering the supply involved in each of the agreement.

Section 2(30) of CGST Act, "Composite Supply" *means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.*

Section 2(119) of CGST ACT 2017, "works contract" *means 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;*

As per Para 6 of Schedule II of CGST Act 2017, Works contract is a composite supply and should be treated as supply of service.

5.2 In respect of the agreement for erection, commissioning, installation of plant and machinery for a factory to manufacture stainless steel coaches covering Schedule I, II , III, it is for supply of machine, plant and equipment's including commissioning spares in Schedule I, erection and commissioning of all civil structures in Schedule II, supply of electrical equipment including commissioning spares in Schedule III, with a total consideration of approximately Rs 228.71 Cr by the Applicant to ICF, Chennai. It is seen that this agreement is for supply of more than one taxable supply involving supply of goods and services such as machinery (both mechanical and electrical), construction, erection, installation, commissioning service etc. These supplies are bundled together in the agreement which is on turn-key basis and are required to be supplied together. Further, these activities are for an immovable property which is the factory here and involves transfer of property of all the goods involved in executing it. Therefore, this constitutes a supply of

composite supply of works contract by the Applicant which is a supply of service as per Schedule II of CGST Act 2017.

The supply for up-rooting and disposal of condemned M&Ps, under Schedule IV, is made by ICF to the Applicant for a consideration. Advance ruling as per Section 95(a) of the CGST is in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the Applicant. In this case, the Applicant is a recipient and hence, we are not examining this transaction under this order.

The agreement for wet leasing of Robotic spot welding machine and Laser cutting and welding machine as per Schedule V(a) and Schedule V(b) for a period of 10 years is a supply of right to use the equipment along with manpower service , maintenance service etc. As multiple taxable supplies of services are involved, this is a composite service of service. However, this is not a works contract as there is no immovable property nor transfer of title of goods is involved. As per explanatory notes to classification of services for SAC 9973

9973 Leasing or rental services with or without operator

This heading includes: - rental or operational leasing of machinery and equipment and personal and household goods, with or without operator Note: The duration of the rental service is irrelevant for its classification

997319 Leasing or rental services concerning other machinery and equipment with or without operator This service code includes: - leasing, renting or hiring services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, such as engines and turbines, machine tools, mining and oil field equipment, lifting and handling equipment, coin/card operated gambling machines, exhibition material, professional, scientific measuring and control apparatus, accommodation and office containers, other commercial and industrial machinery etc.

The agreement of wet leasing of machinery falls under this classification of SAC 997319 for leasing of machinery with or without operator etc.

The agreement for Comprehensive Annual Maintenance Contract (CAMC) of Mechanical & Electrical under Schedule VI (a) and VI (b) will involve supply of goods, spares etc. and services and hence is a composite supply. This maintenance is in relation to the factory being erected, commissioned involving transfer of goods and hence is a composite supply of works contract which is a supply of service as per Schedule II of CGST Act 2017.

5.3 The clarification sought is whether the benefit of Sl.No.3 (v) (a) & 3(vi) (a) of notification no.11/2017 as amended vide Notification 20/2017 - Central Tax (Rate) is applicable to subject works. Sl.No. 3 of Notification No. 11/2017-C.T. (Rate) dated 28.06.2017 is as under. Sl No 3 (v) was inserted vide No. 20/2017-C.T. (Rate) dated 22.08.2017 insert Sl .No 3(v).

Sl.N o	Chapter, Section or Heading	Description of Service	Rate (perc ent.)	Condition
3	Heading 9954 (Construction services)	(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017. 	9	
		(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) railways, [including] monorail and metro;	6	

⁹ Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read “excluding”

From the above, the rate of tax applicable for Composite supply of works Contract, supplied by way of Construction, erection, commissioning or installation of ‘original works’ pertaining to ‘railways’ is 6%CGST and 6% SGST.

Section 2(31) of Railways Act 1989 states "railway" means a railway, or any portion of a railway, for the public carriage of passengers or goods, and includes— (a) all lands within the fences or other boundary marks indicating the limits of the land appurtenant to a railway; (b) all lines of rails, sidings, or yards, or branches used for

the purposes of, or in connection with, a railway; (c) all electric traction equipments, power supply and distribution installations used for the purposes of, or in connection with, a railway; (d) all rolling stock, stations, offices, warehouses, wharves, workshops, manufactories, fixed plant and machinery, roads and streets, running rooms, rest houses, institutes, hospitals, water works and water supply installations, staff dwellings and any other works constructed for the purpose of, or in connection with, railway;

The tender and Letter of Acceptance indicate that the contract in question is for erection, commissioning installation, maintenance of a factory for manufacturing stainless steel coaches at ICF, Chennai which is a 'Production Unit' under the Ministry of Railway. Therefore, all the works under this contract is pertaining to railways as defined in Section 2(31) of Railways Act 1989.

'Original works' is defined under Para 2 (zs) of Notification No. 12/2017-C.T.(Rate) dated 28.06.2017 as "*all new constructions;*

(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise; "

Applying the said definition, to the case at hand, the work executed by the Applicant is an 'Original Work' as it is for erection, commissioning, installation of plant and machinery and structures.

The agreement for erection, commissioning, installation of plant and machinery for a factory to manufacture stainless steel coaches covering Schedule I, II , III, it is for supply of machine, plant and equipment's including commissioning spares in Schedule I, erection and commissioning of all civil structures in Schedule II, supply of electrical equipment including commissioning spares in Schedule III which is a composite supply of works contract for original works of construction, erection, commissioning, or installation pertaining to railways, is taxable at 6% CGST and as per Sl.No. 3(v)(a) of Notification No. 11/2017 -C.T.(Rate) and 6% SGST as per Sl.No. 3(v)(a) of Notification No.II(2)/CTR/532(d-14)/2017 vide G.O. (Ms) No. 72 dated 29.06.2017 as amended with effect from 22.08.2017. Prior to that, it is taxable at 9% CGST and as per Sl.No. 3(ii) of Notification No. 11/2017 -C.T.(Rate) and 9% SGST as per Sl.No. 3(ii) of Notification No.II (2)/CTR/532(d-14)/2017 vide G.O. (Ms) No. 72 dated 29.06.2017 as amended.

The agreement for wet leasing of Robotic spot welding machine and Laser cutting and welding machine as per Schedule V(a) and Schedule V(b) is not a works

contract though it is a composite supply and hence is not eligible for Sl no 3(v)(a) of this notification.

The agreement for Comprehensive Annual Maintenance Contract (CAMC) of Mechanical & Electrical under Schedule VI (a) and VI (b) is composite supply of works contract maintenance pertaining to railways. However, Sl. No 3(v) (a) of the above notification does not cover maintenance hence is not eligible for Sl no 3(v)(a) of this notification.

The Applicant in his written submissions has stated that they are also eligible for Sl no 3(vi)(a) of this notification , which is for Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided]12 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;

However, it is seen that the contract is for erection, installation, commissioning of a factory for ICF, Chennai which will manufacture stainless steel coaches. The factory is meant for manufacture by ICF which is an activity of industry. Hence, Sl.No 3(vi)(a) of this notification will not be applicable in this contract.

5.4 The next issue raised by the applicant is whether the applicant is required to raise invoice on completion of events/milestones and remit the tax. However, as per Section 97(2) of the CGST Act, time of raising invoices is not covered under the question on which Advance Ruling can be sought. Therefore, we are not examining this issue in this order.

5.5 The last issue raised is what is the value on which invoice has to be raised in case of event/milestone invoicing is required. The agreements prescribe the value of the various supplies of goods or services in the respective Schedules. It also prescribes the payment schedule and the delivery schedule for such works. The Applicant will be raising invoice based on the agreements in terms of Section 31 of CGST Act. The value of supply for each such invoice will be the transaction value and should include the amounts, if any, as specified in Section 15(2) and exclude the discounts, if any, as specified in Section 15(3) of CGST ACT 2017.


6. In view of the above, we rule as under:

RULING

1. In the contract "Modernization of ICF for Complete Switch-over to Stainless steel coach manufacturing-Phase II, consisting of construction of shed, provision of M & Ps in ICF Shell/Furnishing Division, retrofitment / re-conditioning / re-sitting / disposal of obsolete M & Ps of shell division including wet leasing of M & Ps and associated Electrical works on turn-key basis" dt 29.06.2017 entered into by the Applicant with ICF, Chennai, the supply in the agreement for erection, commissioning, installation of plant and machinery for a factory to manufacture stainless steel coaches covering Schedule I, II , III, the portion pertaining to supply of machine, plant and equipment's including commissioning spares in Schedule I, erection and commissioning of all civil structures in Schedule II, supply of electrical equipment including commissioning spares in Schedule III is a composite supply of services; the supply in the agreement for wet leasing of Robotic spot welding machine and Laser cutting and welding machine as per Schedule V(a) and Schedule V(b) is a composite supply of services; the supply in the agreement for Comprehensive Annual Maintenance Contract (CAMC) of Mechanical & Electrical under Schedule VI (a) and VI (b) is a composite supply of services.
2. The supply in the agreement for erection, commissioning, installation of plant and machinery for a factory to manufacture stainless steel coaches covering Schedule I, II and III is a composite supply of works contract for original works of construction, erection, commissioning, or installation pertaining to railways, and is taxable at 6% CGST and as per Sl.No. 3(v)(a) of Notification No. 11/2017 -C.T.(Rate) and 6% SGST as per Sl.No. 3(v)(a) of Notification No.II(2)/CTR/532(d-14)/2017 vide G.O. (Ms) No. 72 dated 29.06.2017 as amended with effect from 22.08.2017. Prior to that, it is taxable at 9% CGST and as per Sl.No. 3(ii) of Notification No. 11/2017 - C.T.(Rate) and 9% SGST as per Sl.No. 3(ii) of Notification No.II(2)/CTR/532(d-14)/2017 vide G.O. (Ms) No. 72 dated 29.06.2017 as amended. The supply in the agreement for wet leasing of Robotic spot welding machine and Laser cutting and welding machine as per Schedule V(a) and Schedule V(b) is not eligible for Sl no 3(v)(a) of this notification. The agreement for Comprehensive Annual Maintenance Contract (CAMC) of Mechanical & Electrical under Schedule VI (a) and VI (b) is not eligible for Sl no 3(v)(a) of this notification.

3. The value of supply for each invoice raised by the Applicant will be the transaction value and should include the amounts , if any, as specified in Section 15(2) and exclude the discounts, if any, as specified in Section 15(3) of CGST ACT 2017.
4. This Authority cannot give a Ruling on the supply for up-rooting and disposal of condemned M&Ps, under Schedule IV, in which the Applicant is a recipient as per Section 95(a) of CGST Act/TNGST Act.
5. This Authority cannot give a Ruling on the question of when to raise invoices by the Applicant as per Section 97(2)of CGST Act/TNGST Act.


Ms. Manasa Gangotri Kata, IRS
Member, CGST


Shri. S. Vijayakumar, M.Sc.,
Member (FAC), TNGST

To
M/s.HYT-SAM India,
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Tamil Nadu.

//Speed Post with Ack. Due //



Copy Submitted to:

1. The Additional Chief Secretary/Commissioner of Commercial Taxes, II Floor, Ezhilagam, Chepauk, Chennai-5.
2. The Principal Chief Commissioner of GST & Central Excise, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.

Copy to:

1. The Assistant Commissioner (ST), Koyambedu Assessment Circle, CMDA Administration Building, 2nd Floor, Koyambedu, Chennai - 600 107.
2. The Commissioner of GST & C.Ex., Chennai North Commissionerate.
3. Master File/ Spare - 2.