

**GIB/WB/SREEPATI RANJAN/03.05.18/AAR-79**

**Advance Ruling Category :** Work Contract

**State :** West Bengal

**Order No.:** GIB/WB/SREEPATI RANJAN/03.05.18/AAR-79

**Name of Entry :**

Sreepati Ranjan Gope & Sons

**Date :** 03-05-2018

**Product/ Service Involve :**

Applicant is an enlisted contractor engaged by the Railways for maintenance work of railway tracks

**Breif Issue :**

Classification and Rate of Tax when maintenance of railways tracks is done by them by providing contractor's labour only in cases where the Railways supply materials free of cost and when maintenance of railways tracks is done by them by providing, both, contractor's material and labour.

**Decision of Advance Ruling Authority :**

The Applicant supplies works contract service, as defined under Section 2 (119) of the GST Act, of maintaining existing railway tracks, which is taxable @ 18% under serial no. 3(ii) of Notification No. 11/2017-CT (Rate) dated 28/06/2017 under the CGST Act, 2017 (1135-FT dated 28/06/2017 under the WBGST Act, 2017). The appropriate SAC (Service Code Tariff) is as follows: Heading 9954, Group 99542, Sub-group 995429.