

GIB/KA/THE NURSERY/06.08.18/AAR-13

Advance Ruling Category : Work Contract

State : Karnataka

Order No.: GIB/KA/THE NURSERY/06.08.18/AAR-13

Name of Entry :

M/s The Nursery Men Co-operative Society

Date : 06-08-2018

Product/ Service Involve :

Work Contract

Breif Issue :

Whether landscaping and gardening work for government departments like BBMP, KSRTC, etc, through works contract attracts GST from this society?

Decision of Advance Ruling Authority :

1. The service of maintenance of parks provided by the society to the State Government, Central Government or a Local Authority (including BBMP) or a Governmental Authority, not involving transfer of property in goods either as a component of a works contract or a composite supply is covered under entry no. 3 of the Notification No. 12/ 2017 Central Tax (Rate) dated 28th June 2017 and hence exempt.
2. This exemption is not available if there is any transfer of property in goods or if the service is made to persons other than State Government, Central Government or a local Authority or a Governmental Authority.