

**GIB/RJ/Sevk Ram Sahu/18.12.2019/AAR-275**

**Advance Ruling Category :** Classification

**State :** Rajasthan

**Order No.:** GIB/RJ/Sevk Ram Sahu/18.12.2019/AAR-275

**Name of Entry :**  
Sevk Ram Sahu

**Date :** 18-12-2019

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant has sought the advance ruling on the Following Issues:

- Whether the Entry No. 10 of Notification no. 12/2017-Central Tax (Rate) dated 28.06.2017 is applicable to the applicant and accordingly will the services provided by the applicant.
- If the Notification No. 12/2017 -Central Tax (Rate) dated 28.06.2017 is not applicable , then what will be classification and HSN for services provided by the applicant ?

After going through the notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, the pure labour contract services has been exempted vide Entry No. 10 of this Notification. The services of pure labour contract supplied by the way of construction, erection , commissioning etc. of a civil structure works under PMAY is exempted from GST vide Entry No. 10 of the Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017.

The entry does not says about contractor or Sub-contractor but supply of pure services by way of construction under certain projects.

**Decision of Advance Ruling Authority :**

**Decision :**

The services provided by the way of pure labour contract supplied by the applicant for the construction of flats under Pradhan Mantri Awas Yojana (PMAY) is covered under Entry 10 of Notification 12/2017- Central Tax (Rate) dated 28.06.2017 as amended.