

GIB/KN/MV Infra Services/17.02.2020/AAR-304

Advance Ruling Category : Rate

State : Karnataka

Order No.: GIB/KN/MV Infra Services/17.02.2020/AAR-304

Name of Entry :

MV Infra Services Private Limited

Date : 17-02-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant is engaged in provision of composite work contract services of erection, foundation, electrical works & painting of Communication Towers and their maintenance. The applicant has sought the advance ruling on the following issues:

What is the rate applicable on services provided under sub-contract to main contractor, who in turn provides to M/s Maharashtra State Skill Development Society (MSSDS), in respect of training of Building and other construction workers (skill development training) and admissibility of Sl. No. 69 and Sl. No. 72 of the notification 12/2017-Central Tax (Rate) New Delhi, dated 28th June,2017.

In this case, the main contractor , if they get work, would be providing service, of training for Recognition of Prior Learning (RPL) to construction workers , to the Government of Maharashtra, for which total expenditure is to be borne by the government of Maharashtra. The main contractor would be eligible for exemption under entry No. 72 of the said Notification.

Decision of Advance Ruling Authority :

Decision :

The rate of 18% of GST is applicable on services provided under sub-contract to main contractor, who in turn provides to M/s Maharashtra State Skill Development Society (MSSDS), in respect of training of Building and other construction workers (skill development training) and the Sl. No. 69 and Sl. No. 72 of the notification 12/2017-Central Tax (Rate) New Delhi, dated 28th June,2017 are not applicable to the applicant.