

**GIB/RJ/Wonder Cement/11.10.2019/AAR-306**

**Advance Ruling Category :** Exemption

**State :** Rajasthan

**Order No.:** GIB/RJ/Wonder Cement/11.10.2019/AAR-306

**Name of Entry :**  
Wonder Cement Limited

**Date :** 11-10-2019

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant is a registered manufacturer cum supplies under GST, engaged in the manufacture of Ordinary Portland Cement (OPC) /Portland Pozalana Cement (PPC) . The applicant has sought the advance ruling on the following Issues:

Whether there is any 'Asset Transfer' involved which is leviable to GST in the work of Shifting & Raising of transmission lines owned by RRVPNL by M/s. Wonder Cement Limited.?

Without prejudice to the submissions made above , if there is an 'Asset Transfer" which is a supply under GST ,then who is liable to pay GST?

If above GST is to be paid by the applicant ,then the same will be exempted vide Notification No. 12/2017-Central Tax (rate) dated 28.06.2017?

It shall be ensured that asset /infrastructure built by intending agency /consumer shall have to be transferred to RRVPNL. Any expenditure or taxes incurred or to be incurred on such transfer shall be borne by intending agency / consumer.

**Decision of Advance Ruling Authority :**

**Decision :**

Since the issue raised by the applicant is no more in existence after issuance of Corrigendum by RRVPNL, no advance ruling is given.