

**GIB/AP/Andhra Pradesh State Road/05.05.2020/AAR-361**

**Advance Ruling Category :** Taxability

**State :** Andhra Pradesh

**Order No.:** GIB/AP/Andhra Pradesh State Road/05.05.2020/AAR-361

**Name of Entry :**

M/S Andhra Pradesh State Road Transport

**Date :** 05-05-2020

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant *Andhra Pradesh State Road Transport Corporation* is public sector undertaking established under RTC Act, 1950 under the Act of Parliament and the capital/fund invested in the APSRTC is wholly by Central/*State* Government. It is engaged in transportation of passengers both as stage carriers and contract carriers and also in transportation of goods.

The applicant, seeking an advance ruling in respect of :

1. Whether the services of APSRTC giving Non Air Conditioned Buses on contract for the occasions of marriages, functions etc, for transportation of employees and students of other Organizations/Department, for different purposes like, transportation of passengers to Sabarimala, transporting of public to the places where meetings conducted by political parties and to the places like Polavaram project, are covered under contract carriage as specified vide Serial No 15 of notification 12/2017;
2. Whether the APSRTC, being a public sector undertaking the applicant wanted to know whether he is required to file reconciliation statement in FORM GSTR-9C. as per proviso to Section 35(5) of the GST Act, 2017.

**Decision of Advance Ruling Authority :**

**Decision :**

As per the information given by the applicant, he is rendering rental services and his tax liability under GST law is as following:

The legal provisions governing the taxability of rental services, the information furnished by the applicant is examined and found that;

- The applicant is registered with GST as a Supplier of services ;-
- The applicant is renting the Non Air conditioned buses under the name & style M/s Andhra Pradesh State Road Transport Services for the occasions of marriages, functions etc ,for transporting of employees and students of other organizations/departments, for transporting of passengers to Sabarimala, for transporting of public to meetings conducted by political parties and to places like Polavaram project etc. Therefore, it is clear that the applicant is providing rental services and thus fits under Serial No 10 of Notification no.11/2017-Central Tax (Rate) dated 28.06.2017;

As per section 97(2) the applicant require to file reconciliation statement in FORM GSTR-9C, doesn't fall under the scope of this advance ruling.