

GIB/AP/Consulting Engineers/13.05.2020/AAR-378

Advance Ruling Category : Exemption

State : Andhra Pradesh

Order No.: GIB/AP/Consulting Engineers/13.05.2020/AAR-378

Name of Entry :

M/s. Consulting Engineers Group Limited

Date : 13-05-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. Consulting Engineers Group Limited. is a Company registered under the Companies Act, 1956 and registered with Registrar of Companies as “Consulting Engineering Group Limited” vide CIN: U74140RJ1991PLC006329 is a Company registered under the Companies Act, 1956 and registered with Registrar of Companies as “Consulting Engineering Group Limited” vide CIN: U74140RJ1991PLC006329

The applicant, seeking an advance ruling in respect of :

Whether the ‘Project Management Consultancy’ services provided to Andhra Pradesh Panchayat Raj Engineering Department for Andhra Pradesh Rural Road Project (APRRP) for Road Construction can be termed as ‘Pure Services’ as referred in SI. No. 3 – (Chapter 99) of Table mentioned in **Notification No, 12/2017 – Central Tax (Rate) Dated 28/06/2017** and accordingly eligible for exemption from Central Goods and Service Tax and SI. No. 3 – (Chapter 99) of Table mentioned in G.O.Ms.No.588 -(Andhra Pradesh) State Tax (Rate) Dated 12/12/2017 and accordingly eligible for exemption from Andhra Pradesh Goods and Service Tax.

From the abovementioned notification, it can be stated that the services are exempted from the CGST and SGST Tax if the following conditions are satisfied cumulatively:

- > They are rendering Pure services;
- > To the Central Government, State Government or Union territory or local authority or a Governmental authority; and
- > Such services should be in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

Decision of Advance Ruling Authority :

Decision :

It concluded that the services provided by the Applicant are exempted under SI.N0.3 of **Notification No. 12/2017 dated 28.07.2017** as amended further by **Notification No. 32/2017 – Central Tax (Rate), dated: 13.10.2017**.