

GIB/AP/Zigma Global/05.05.2020/AAR-386

Advance Ruling Category : Classification of Services

State : Andhra Pradesh

Order No.: GIB/AP/Zigma Global/05.05.2020/AAR-386

Name of Entry :

M/S. ZIGMA GLOBAL ENVIRON SOLUTIONS PRIVATE LIMITED

Date : 05-05-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s Zigma Global Environ Solutions Private Limited are the service providers of Municipal Solid Waste (MSW) Management solutions. As an MSW Management company, Zigma Global offers solutions involving segregation, treatment, recycling of Municipal Solid Waste (MSW) and thus clearing MSW landfills. The services provided by Zigma are mandated under the solid waste management Rules 2016 and Central Pollution Control Board Guidelines for Disposal of Legacy Waste, February, 2019.

The applicant, seeking an advance ruling in respect of :

1. Classification of the services provided by the Applicant.
2. Whether services provided by the Applicant are exempted under SI.No.3 of Notification 12/2017 dated 28.07.2017 as amended?
3. Whether the service recipient i.e., M/s. Tirupati Smart City Corporation is a “Governmental Authority” as per the definition of Notification No: 12/2017 Central Tax (Rate) dt:28.06.2017.
4. Whether the Governmental Authority is liable to deduct TDS as per the provisions of section for the services rendered as state in the Application?

Decision of Advance Ruling Authority :

Decision :

1. The Services of the applicant fall under SI.No.32 of Heading 9994 of

Notification No: 11/2017 Central Tax (Rate) dt. 28.06.2017.

2. The Service recipient is Government authority.
3. Affirmative
4. Does not arise, as the services are exempted.