

GIB/MH/Reliance/31.07.2018/AAR-407

Advance Ruling Category : Levy

State : Maharashtra

Order No.: GIB/MH/Reliance/31.07.2018/AAR-407

Name of Entry :

Reliance Infrastructure Limited

Date : 21-03-2018

Breif Issue :

Facts & Issue Of The Case:

Reliance Infrastructure Limited, the applicant, seeking an advance ruling in respect of the following :

- 1. Whether reinstatement charges paid to Municipal Authorities would be liable to GST?*
- 2. Whether access charges paid to Municipal Authorities would be liable to GST?*

The applicant is inter alm engaged in the business of generation, transmission and distribution of electricity. This calls for laying and maintenance of the power lines and other incidental work which requires the digging up of trenches.n the present case, the business entities while performing their business activities request the Municipal Authorities to be allowed to dig up trenches for works such as laying or Repairing some cables or pipes.The restoration charges are also not in the nature that the Municipal Authorities are performing any job of construction for the applicant. The street or pavement or road that is dug up is a general road.

Decision of Advance Ruling Authority :

Decision :

The residuary entry no.35 of the Notification No. 11/2017-Central/State Tax (Rate) covering service nowhere else classified” and attracting GST @IS% 19% each of CGST and MGST] would be applicable.

To determine whether it is a composite supply by Municipal Authorities, the available information is insufficient as the question posed is in respect of Municipal authorities in general and not any specific Municipal Authority with complete details and therefore is not answered.