

GIB/MH/Soma mohit/23.8.2019/AAR-417

Advance Ruling Category : Classification

State : Maharashtra

Order No.: GIB/MH/Soma mohit/23.8.2019/AAR-417

Name of Entry :

Soma-Mohite Joint Venture

Date : 23-08-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant **Soma-Mohite Joint Venture** has been field application under section 97 of the **Central Goods and Services Tax Act, 2017** and the **Maharashtra Goods and Services Tax Act, 2017**.

the applicant, seeking an advance ruling in respect of the following questions.

1. Whether the said Contract is covered under SI NO -3A , Chapter No 99 as per **Notification No 2/2018 -Central Tax (Rate) dated 25/01/2018, w.e.f 25/01/2018 ?**
2. Whether the said contract is covered under the term “Earth Work” and therefore covered under SI No – Chapter No. 9954 as per **Notification NO. 31/2017 -Central Tax (Rate) dated 13/10/2017?**
- 3.If we are covered under SL No. 3 chapter No. 9954 as per **Notification No.31/2017 – Central Tax (Rate) dated 13/10/2017**, w.e.f. 13/10/2017 then what is the meaning of “Earthwork”?

Decision of Advance Ruling Authority :

Decision :

To arrive at above conclusion we find support from the ‘Detail Tender Notice’ issued by ‘Godavari Marathwada Irrigation Development Corporation, Aurangabad through Executive Engineer wherein at ‘General information’ it is stated that –

The function and power of the corporation have been listed in the Maharashtra Act XXIII of 1998. In general, it has been entrusted with the work of investigation, Planning, Designing of Projects, Maintenance of Completed Projects, Construction of Projects and irrigation Management of the Major, Medium and Minor projects in the Godavari River Basin. The

projects comprise of Irrigation Hydroelectric projects (Except Bhandardara (Phase-I and II) and Ghatghar Hydro Electric Power Projects) along with the command area development and multipurpose schemes. The projects are to be State during the project time slice, it is expected to increase the performance efficiency of the completed projects and to complete further on going and new works, so as to utilize the water from Godawari Basin. In view of above present transaction can be considered as other irrigation work.