

GIB/TN/TVL. PADMAVATHI HOSPITALITY/05.03.2021/AAAR-56

Appellate Advance Ruling Category : GST Applicability

State : Tamil Nadu

Order No.: GIB/TN/TVL. PADMAVATHI HOSPITALITY/05.03.2021/AAAR-56

Name of Entry :

TVL. PADMAVATHI HOSPITALITY & FACILITIES MANAGEMENT SERVICE

Date : 05-03-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

In this case the appellant is providing Manual and Mechanised House Keeping services, Man Power Supply and Security Services to Directorate of Medical Education under whom all the Tamil Nadu State Government Medical Colleges and Hospitals are functioning.

The AAR ought to have considered the order of the High Court dt 14/11/2019 wherein it is clearly stated that on request of the learned senior counsel appearing for the petitioner seeking clarification from the court in view of the first proviso to section 98(2) of the central goods and service tax act 2017 to enable the sixth respondent to WP namely AAR to pass orders in that application, the Judge Justice Audikesavulu has passed order stating that the pendency of the Writ petition 24412 dt 19/08/2019 shall not preclude the AAR from deciding the application made by the Petitioner namely the PHFMS.

Decision of Advance Ruling Authority :

DECISION:

The appeal was filed by the appellant mainly on the ground that in spite of the facts mentioned in detail on the merits of the case in the application before AAR along with the documentary evidences submitted before the AAR, the AAR have not given their ruling citing the section 98(2) of the CGST Act, as a constraint in giving their rule on the issue raised by the applicant - The applicant has filed this appeal with Appellate authority for Advance Ruling with prayer to direct the AAR to consider their application dt 15/08/2019 and pass appropriate orders as per the law and facts put before them or alternatively modify the order passed by AAR by giving clarification on issues raised by the applicant whether GST is applicable on above said services to be provided by the applicant to DME or whether the said services are exempted under notification no. 12/2017 among other grounds of appeal that may be adduced at the time of hearing.

The Order of the Advance Ruling Authority was right, since at the material time there was a petition filed by the appellant, pending before the Hon'ble High Court in this matter. Therefore, there is no need to interfere with the order of the AAR.

The appeal is filed against the Order No. 1/ARA/ 2020 dated 31.01.2020 passed by the Tamilnadu State Authority for Advance ruling on the application for advance ruling filed by the appellant.