

GIB/MP/EGIS INDIA/22.06.18/AAR-120

Advance Ruling Category : Taxability

State : Madhya Pradesh

Order No.: GIB/MP/EGIS INDIA/22.06.18/AAR-120

Name of Entry :

Egis India Consulting Engineers Pvt. Ltd.

Date : 22-06-2018

Product/ Service Involve :

Consulting services provided to assist the state/Urban Local Bodies in implementation of Atal Mission for rejuvenation and Urban Transformation(AMRUT) and Pradhan Mantri Awas Yojana (PMAY)

Breif Issue :

Applicability of a notification issued under the provisions of the Act; i.e. Eligibility of exemption of GST in r/o Consulting Services provided to assist the State/Urban Local Bodies, in implementation of Atal Mission for Rejuvenation and Urban Transformation (AMRUT) and Pradhan Mantri Awas Yojna (PMAY) in light of Notification No.12/2017-CT(Rate) dated 28.06.2017 as amended by Notification No.2/2018-CT(Rate) dated 25.01.2018 Notification No.FA-3-42/201711/V(53) dated 30.06.2017

Decision of Advance Ruling Authority :

We hold that the Project Development and Management services provided by applicant under PMAY would qualify as an activity in relation to Panchayat or municipality. The services provided to applicant would qualify as pure service (excluding works contract service or other composite supply involving supply of goods) and will be eligible for exemption from levy of CGST and MPGST.