

GIB/RJ/PDCOR/25.08.18/AAR-159

Advance Ruling Category : Taxability

State : Rajasthan

Order No.: GIB/RJ/PDCOR/25.08.18/AAR-159

Name of Entry :

M/S PDCOR Limited, Jaipur Rajasthan

Date : 25-08-2018

Product/ Service Involve :

Project Management Consulting Services

Breif Issue :

Classification of any goods or services or both; Applicability of a notification issued under the provisions of the Act.

determination of the liability to pay tax on any goods or services or both;

Whether service provided by the applicant is correctly classified under SAC Code 9983. Whether JDA falls under the definition of Local Authority or Governmental Authority or Government Entity. Whether the services being provided by M/s PDCOR Ltd. in the said case are exempted from GST under the serial number 3 of CGST Notification No. 12/2017 Central Tax (Rate) dated 28th June 2017.

Decision of Advance Ruling Authority :

The Project Management Consulting Services provided by M/s PDCOR Ltd. to Jaipur Development Authority for rejuvenation of Amanishah Nallah (Daryavati River) are covered under SI. No. 3 of GST under Notification 12/2017 Central Tax dated 28/06/2017 and hence exempt.