

**GIB/RJ/ TATA PROJECTS/27.04.18/AAR-148**

**Advance Ruling Category :** Classification and Rate

**State :** Rajasthan

**Order No.:** GIB/RJ/ TATA PROJECTS/27.04.18/AAR-148

**Name of Entry :**

M/s Tata Projects Limited -SUCG consortium

**Date :** 27-04-2018

**Breif Issue :**

- (i) The nature of Services whether covered under Sl. No.3(VI)(a) of Notification No.11/2017-CT(R) dated 28.06.2017 amended with Notification No.24/2017-CT(R) dated 21.09.2017 and further amended with Notification No.31/2017-CT(R) dated 13.10.2017 ?
- (ii) What is the Rate of GST applicable for the project ?
- (iii) If applicable rate of GST @ 12%, what is the rate of GST applicable on subcontractors leg ?

**Decision of Advance Ruling Authority :**

The Service provided by M/s TPL-SUCG Consortium to Jaipur Development Authority under contract awarded to them are covered under Notification No. 11/2017 - Central tax (Rate) dt. 28 June 2017, amended with notifiacion no. 24/2017 - Central tax (Rate) 21 Sep 2017 and further amended vide Notifiacion No. 31/2017 - Central Tax (Rate) dt. 13 Oct 2017. GST is applicable on the services @ 18%. The Rate is also applicable to subcontractor leg under the said contract as inserted in Notification No. 01/2018 dt. 25 Jan 2018.