



TELANGANA STATE AUTHORITY FOR ADVANCE RULING
CT Complex, M.J Road, Nampally, Hyderabad-500001.
(Constituted under Section 96(1) of TGST Act, 2017)

Present:

Sri B. Raghu Kiran, IRS, Additional Commissioner (Central Tax)

Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)

A.R.Com/20/2021

Date:03.06.2022

TSAAR Order No.25/2022

**[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017
AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT,
2017.]**

1. M/s. Srico Projects Private Limited, 178/A, Srico, Road No.12, MLA Colony, Banjara Hills, Hyderabad, Telangana, 500034 (36AAGCS7109F1ZD) has filed an application in FORM GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the TGST Act. Further, for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGST Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- for SGST and Rs. 5,000/- for CGST towards the fee for Advance Ruling. The Applicant has declared that the questions raised in the application have neither been decided by nor are pending before any authority under any provisions of the GST Act. The application is therefore, admitted.
4. **Brief facts of the case:**
M/s. Srico Projects Private Limited, are works contract executing civil works for Central Government Employees Welfare Housing Organization (CGEWHO) and have applied for advance ruling in order to obtain clarification regarding rate of tax on works executed for the Government. Hence, this application
5. **Questions raised:**
 1. Whether CGEWHO is covered under the definition of the term "Government Entity" as per Notification No.11/2017 & 31/2017?
 2. IF CGEWHO falls under the definition of Government Entity, then kindly also clarify whether the tax rate of 12% (CGST@6% + SGST@6%) is applicable to the contract

entered into by the applicant with CGEWHO, in pursuance of Notification No.11/2017 – Central tax rate F.No.354/117/2017 – TRU dated 28th June, 2017 and amended Notification No.24/2017 – Central Tax (Rate) dated 21st September’ 2017 read with Notification No.31/2017 – Central Tax (Rate)) dated 13th October 2017?

6. Personal Hearing:

The Authorized representatives of the unit namely Sri K. Ramesh, Finance Manager & CWA & Sri Alok Shrivastava, Vice President, authorized representatives of the firm attended the personal hearing held on 27-04-2022. The authorized representatives reiterated their averments in the application submitted and contended as follows:

1. That, they required clarification for period prior to the issue of Notification No.1 of 2022 wherein the phrase the ‘Government Entity’ has been deleted.
2. That, they have received a notice from Additional Assistant Director, DGGI with regard to rate of tax on supplies made by them on 15-12-2021. However they have approached the AAR on 11-05-2019.

7. Discussion & Findings:

It is observed by the members of the authority that DGGI, Hyderabad Zonal Division has initiated an enquiry into the business activities of the applicant and also issued a notice to them on 15-12-2021 and therefore their case falls under the first proviso to Sec 98(2) of the CGST Act, 2017 wherein their application is liable to be rejected as the question raised by them in the application is pending or decided in such proceedings before the DGGI.

The first proviso under Section 98(2) reads as follows:

“Provided that the authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any provisions of this Act”.

Thus if the question raised is pending or decided in any proceedings pertaining to the applicant the authority shall refuse to admit such application.

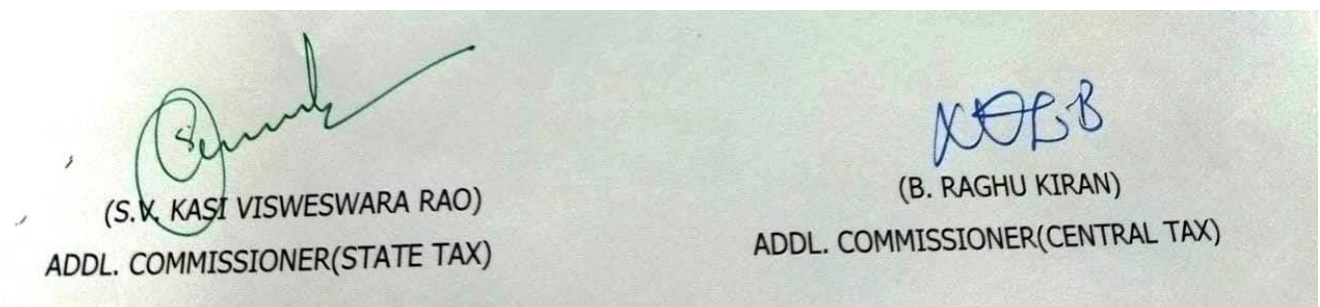
The latest amendment to the sub-Section 1 of Section 83 of CGST Act’ 2017 vide Act-13 of Finance Act 2021 as expanded the meaning of proceeding to Chapter-XIV of the CGST Act, 2017 which includes “Inspection, Search & Seizure”.

It is well settled law of interpretation that where the legislature uses the same expression in the same statute at two or more places, then the same interpretation should be given to that expression. Thus, generally the same words are used with the same meaning throughout the same statute; otherwise it would cause injustice. This principle of interpretation was upheld by the Hon’ble Supreme Court of India in a catena of case law starting from Raghubansh Narain Vs Govt. of UP AIR 1967 SC 465 and the latest being Sher Singh Vs State of Haryana (2015) 3 SCC 724. Therefore in view of the amendment to Section 83(1) the expression ‘proceedings’ will

have the same meaning for Chapter XIV as the other chapters mentioned in the CGST Act, 2017.

In the present case as the DGGI, Hyderabad has even issued a notice for payment of tax before the above hearing was held for disposal of the question raised before AAR. Merely because the application before the AAR was filed earlier to the investigation initiated by DGGI they will not be immune from any inquiry.

Thus as the proceedings are pending under Chapter-XIV of the CGST Act, 2017 regarding the question raised by the applicant, their application stands rejected.



(S.V. KASI VISWESWARA RAO)
ADDL. COMMISSIONER(STATE TAX)

(B. RAGHU KIRAN)
ADDL. COMMISSIONER(CENTRAL TAX)

To

M/s. Srico Projects Private Limited
178/A, Srico, Road No.12, MLA Colony,
Banjara Hills, Hyderabad, Telangana, 500034

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Hyderabad Commissionerate, Room No. 813, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad 500 004.

Copy to:

3. The Assistant Commissioner (ST) Jubilee Hills-II - Circle,
//t.c.f.b.o//

Superintendent (Grade-I)