

GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX A/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	
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ADVANCE RULING NO. GUJ/GAAR/R/2022/40
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2022/AR/24)

Date: 10/08/22

Name and address of the applicant	:	M/s. Hasmukhlal Jivanlal Patel, C/o Tirupati Industries, Opp Umiya Timber, Opp Ambemata Mandir, Vatva Memdavad Road, Vinzol, Gujarat- 382445
GSTIN/ User Id of the applicant	:	24AFUPP9842E1ZW
Date of application	:	27.04.2022
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a) and (e)
Date of Personal Hearing	:	8-7-22 and 2-8-22
Present for the applicant	:	Shri Hem Chhajed, CA

Brief facts:

M/s. Hasmukhlal Jivanlal Patel. (referred to as ‘ the applicant’ for the sake of brevity) submits that it is engaged in building bodies of various vehicles falling under Chapter 87 of the First Schedule to the Custom Tariff Act such as mounting of tankers, tippers etc. on chassis provided by the owner of such chassis, either registered or unregistered.

2. On receipt of such chassis, undertakes the following activities on such chassis:

- (i) First the chassis of the Principal, either registered or unregistered, is received at the applicant registered premises. Thereafter, they make the drawing for type of the job to be undertaken and ascertain the type and quantity of materials required for the job. Depending on the work to be carried out i.e. Mounting of Tanker or Tipper, they place the order for purchase of the required materials such as steel sheets, nuts and bolts, etc. The steel sheets are then cut and bent as per the required dimensions and the bended edges are joined through the process of welding. In this manner, all the required parts are independently fabricated and then assembled to obtain the Tanker, Tipper, etc. Such tankers, tippers, etc. are then mounted on the chassis owned by the Principal.



3. The applicant has submitted that the activity undertaken by them is in the nature of working upon the goods i.e. chassis supplied by the Principal and converting the same into a Mounted Tanker, Tipper, etc. Therefore, the activity, as per their understanding, would be in the nature of supply of services. As per the Scheme of Classification of services in the Annexure to Notification No. 11/2017 Central Tax (Rate) and corresponding SGST/IGST Notifications, their services would be covered under the main head of 9988 which reads as under:

“Manufacturing services on physical inputs (goods) owned by others”

The sub-group would be 99888 i.e. Transport equipment manufacturing services further classifiable under Service Code 998882 i.e. Other transport equipment manufacturing services.

3.1 The applicant has submitted that the applicable rate of GST, would be 18% in terms of Entry No. 26(ic) & (iv) of Notification No. 11/2017 CT(Rate) and submitted as under :

a) In cases where the chassis is provided by a Registered Person – Rate of tax 18%
Entry number 26 in Notification No. 11/2017 Central Tax (Rate) as amended vide Notification No. 20/2019 Central Tax (Rate) dated 30.9.2019 specifies the rate of 18% in case the services are in the nature of job-work. The relevant entries are reproduced below:

3	4	5
(ic) Services by way of job work in relation to bus body building;	9	
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id),(H), (iia) and(Hi) above.	9	

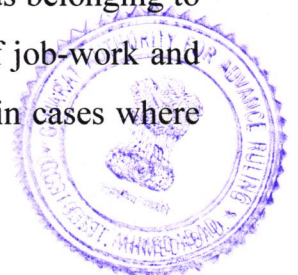
(i) The term ‘bus body building’ has been defined as building of body on chassis of any vehicle falling under chapter 87 by virtue of Explanation which was inserted vide Notification No. 26/2019 CT(Rate) and the same reads as under:

Explanation - For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”

(ii) Job work has been defined at Section 2(68) of the CGST Act as under:

"Job work means any treatment or processing undertaken by a person on goods belonging to another registered person and the expression ‘job worker’ shall be construed accordingly."

(iii) A conjoint reading of the entry in the Notification and Section 2(68) of the CGST Act, 2017 indicates that any treatment or processing undertaken on the goods belonging to another person who is Registered would be covered under the definition of job-work and accordingly, the applicable rate would be the entry at (ic) above. In short, in cases where



the applicant receive the chassis from a GST registered person, the activity would be in the nature of services covered under Sr. No. 26(ic) of Notification No. 11/2017 Central Tax (Rate) as amended vide Notification No. 20/2019 Central Tax (Rate) and the applicable rate would be 18%

b) In cases where the chassis is provided by an unregistered person – Rate of Tax 18%

In cases where the chassis is provided by an unregistered person, the activity would be covered under the description “*Manufacturing services on physical inputs (goods) owned by others*” as appearing at Sr. No. 26(iv) of Notification No. 11/2017 Central Tax (Rate) as amended vide Notification No. 20/2019 Central Tax (Rate) and the applicable rate would be 18%.

3.2 The applicant submitted that the above position has also been clarified under Circular No. 126/45/2019-GST dated 22.11.2019 and the relevant text of the clarification is as follows:

*In view of the above, it may be seen that there is a clear demarcation between scope of the entries at item (id) and item (iv) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017. Entry at item (id) covers only job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another **registered** person. On the other hand, the entry at item (iv) specifically excludes the services covered by entry at item (id), and therefore, covers only such services which are carried out on physical inputs (goods) which are owned by persons other than those registered under the CGST Act.*

(i) It is submitted by the applicant that the above clarification expressly indicates that the activity of manufacturing services on physical inputs owned by others would be classifiable under ‘Job-work’ services in case the goods are received from Registered person and ‘Other Manufacturing Services’ in case the goods are received from Unregistered person.

4. The applicant has submitted that they are physically receiving the goods i.e. Chassis owned by the Principal which are registered in some cases and not registered in some cases. Thereafter, they are undertaking the activity of fabricating the tanker, tipper, etc. and mounting the same on such chassis. With regard to the activity undertaken by them, they are charging the job-charges which include the charges of fabrication of Tanker, Tipper, etc. and mounting of the same on the chassis owned by the Principal. The cost of raw materials used for fabrication of Tanker, Tipper, etc. is included in the said job charges raised under tax invoice.

4.1 The applicant has submitted that the activity undertaken by it is supply of services.

5. The applicant submits that the activity undertaken by them is purely supply of service is based on the following clarifications issued by the Board and the various Advance



Rulings pronounced by the Authority of Advance Ruling pertaining to various states across India:

a) Circular No. 52/26/2018-GST dated 09.08.2018

The applicant has submitted that in Para 12 of the said circular clarifies the activity of bus-body building which is identical to their activity in terms of Explanation to Sr. No. 26(ic) of Notification No. 11/2017 CT(Rate) which was inserted vide Notification No. 26/2019 CT(Rate). The text of the said circular reads as under:

12.1 Applicable GST rate for bus body building activity : Representations have been received seeking clarifications on GST rates on the activity of bus body building. The doubts have arisen on account of the fact that while GST applicable on job work services is 18%, the supply of motor vehicles attracts GST @ 28%.

12.2 Buses [motor vehicles for the transport of ten or more persons, including the driver] fall under headings 8702 and attract 28% GST. Further, chassis fitted with engines [8705] and whole bodies (including cabs) for buses [8707] also attract 28% GST. In this context, it is mentioned that the services of bus body fabrication on job work basis attracts 18% GST on such service. Thus, fabrication of buses may involve the following two situations :

(a) Bus body builder builds a bus, working on the chassis owned by him and supplies the built-up bus to the customer, and charges the customer for the value of the bus.

(b) Bus body builder builds body on chassis provided by the principal for body building, and charges fabrication charges (including certain material that was consumed during the process of job-work).

12.3 In the above context, it is hereby clarified that in case as mentioned at Para 12.2(a) above, the supply made is that of bus, and accordingly supply would attract GST @ 28%. In the case as mentioned at Para 12.2(b) above, fabrication of body on chassis provided by the principal (not on account of body builder), the supply would merit classification as service, and 18% GST as applicable will be charged accordingly.

b) Answer to Question No. 27 in the sectoral FAQs published by the CBIC <https://www.cbic.gov.in/resources/htdocs-cbec/gst/Final-GST-FAQ-31218> is read as under:

Q27. Whether activity of bus body building, is a supply of goods or services?

Ans. The classification would depend on which supply is the principal supply. In case, a bus body building company builds on the chassis owned by it and sells the completely built buses, it would be supply of goods. On the other hand, if the company builds the body on the chassis belonging to some else, it would be supply of services.



The applicant has submitted that their activity is falling under the category of supply of services in view of the above clarification in as much as they are undertaking the activity of bus body building on the chassis owned by the Principal.

c) The applicant cited following Advance Rulings:

(i) M/s AB N Dhruv Autocraft (India) Pvt. Ltd. reported at 2020 (41) GSTL 383 (AAR-Gujarat)

(ii) Advance Ruling in the case of M/s SLN Tech-Fabs (Bengaluru) Pvt. Ltd. reported at 2020 (34) GSTL 290 (AAR-GST-Kar)

(2) The activity of fabrication of body building on Tippers, Trailers etc., merits classification under SAC 998881, under "Motor vehicle and trailer manufacturing services", in terms of Sl. No. 535 of Annexure to Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017.

(iii) Advance ruling in the case of M/s Commercial Vehicles Ltd. reported at 2020 (39) GSTL 378 (AAR-GST-MP)

(iv) Advance ruling in the case of M/s Tube Investments of India Ltd. reported at 2020 (42) GSTL 256 (AAR-GST-TN)

(v) Advance Ruling in the case of M/s Jeet & Jeet Glass And Chemicals Pvt. Ltd. reported at 2021 (48) GSTL 85 (AAR-GST-Raj)

(vi) Advance Ruling in the case of M/s Kondody Autocraft (India) Pvt. Ltd. reported at 2019 (23) GSTL 488 (AAR-GST)

(vii) Advance Ruling in the case of M/s Rohan Coach Builders reported at 2019 (26) GSTL 525 (AAR-GST)

(viii) Advance Ruling in the case of M/s Sanghi Brothers (Indore) Pvt. Ltd. reported at 2019 (27) GSTL 136 (AAR-GST)

(ix) Advance Ruling pronounce in the case of M/s Vasant Fabricators Pvt. Ltd. vide Advance Ruling Order No. GUJ/GAAR/R/2022/23 dated 12-04-2022 (AAR-GST-GUJ).

RULING

1. Supply of Bus body building on the chasis owned by customer is supply of Service.

2. GST Rate :

S. No.	Description	Notification 11/ 2017-CT(R) dated 28-6-17	Service Code	GST Rate
i	Bus Body building on chasis owned by GST registered customer	Sr. No. 26 (ic)	998882	18%
ii	Bus Body building on chasis owned by un registered customer	Sr. No. 26 (iv)	998882	18%



6. Question on which Advance Ruling sought:

(1) Whether the activity of fabricating and mounting Tankers, Tippers, etc. on the chassis provided by the owner of such chassis i.e. bus body building would be covered under the category of Supply of Services?

(2) If yes, the applicable accounting code of such services as per the Scheme of Classification of Services and the applicable rate of GST thereon.

Personal Hearing:

7. Personal hearing (virtual) granted on 8-7-22 and 2-8-22 was attended by Shri Hem Chhajed, CA and he reiterated the submission.

Revenue's Submission:

8. Revenue has neither submitted its comments nor appeared for hearing.

FINDINGS:

9. We have considered the submissions made by the Applicant in their application for advance ruling as well as the submissions made by authorised signatory, during the personal hearing proceedings on 2-8-22 before this authority . We also considered the issue involved, on which advance ruling is sought by the applicant, relevant facts & the applicant's interpretation of law.

10.. At the outset we would like to make it clear that the provisions of CGST Act and GGST Act are in pari materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the GGST Act.

11. We note that the prime facie issue before us is to determine the classification of the activity of bus body building on chasis owned by the principal undertaken by the applicant and subsequently HSN and Tax rate on the such supply.

12. We find that the applicant is engaged in the building bodies of various vehicles falling under Chapter 87 of the First Schedule to the Custom Tariff Act such as mounting of tankers, tippers etc. on chassis provided by the owner (principal) of such chassis. The chassis are received from the owner of such chassis (Principal) under cover of delivery challan. On receipt of such chassis, undertakes the following activities on such chassis :

- (i) Received chasis at workshop from the Principal, either registered or unregistered
- (ii) make the drawing for type of the job to be undertaken



- (iii) Purchase required materials such as steel sheets, nuts and bolts, etc.
- (iv) The steel sheets are then cut and bent as per the required dimensions and the bended edges are joined through the process of welding.
- (v) All the parts are independently fabricated and then assembled to obtain the Tanker, Tipper, etc.
- (vi) Such tankers, tippers, etc. are then mounted on the chassis owned by the Principal.

13. In the instant case, the applicant procures various goods such as raw steel etc. as inputs for fabricating the bus body on the chasis supplied by the principal on delivery challan. The applicant uses the said material for mounting/fabricating the body and once the body is built and mounted on the chassis, the vehicle is sent back to principal. The applicant charged the lump sum charges of fabrication including cost of certain material that was consumed during the process of mounting of Bus Body on the chassis. The applicant supply of complete built vehicle to the principal i.e. owner of chasis would amount to composite supply and the taxability would depend upon the "principal supply". The issue for consideration in the instant case is "what is principal supply".

13.1 Composite supply is defined under Section 2 (30) of CGST Act, 2017 which is as follows :

As per Sec. 2(30) "composite supply" means "supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply".

13.2 As per Section 2(68) of the CGST Act, 2017 and as per para 3 of the Schedule II of the CGST Act 'any treatment or process which is applied to goods of another person's is a supply of service.'

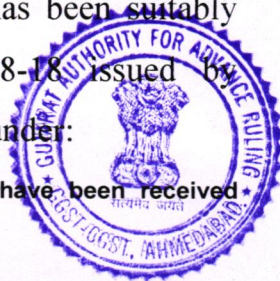
13.3. In the instant case we find that the applicant is carrying out the activity of mounting/fabrication of body on the chasis supplied by the principal. Accordingly, such activity would be supply of service as principal supply. Section 8(a) of CGST Act, 2017 determines tax liability on composite supply, which reads as under :-

"The Tax liability on a composite or a mixed supply shall be determined in the following manner, namely:-

A composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and"

14. Now, We find that the activity and question raised before us has been suitably clarified and dealt with **Circular No. 52/26/2018-GST** dated 9-8-18 issued by Government of India. The relevant Para 12 of the said circular is read as under:

12.1 **Applicable GST rate for bus body building activity :** Representations have been received



seeking clarifications on GST rates on the activity of bus body building. The doubts have arisen on account of the fact that while GST applicable on job work services is 18%, the supply of motor vehicles attracts GST @ 28%.

12.2 Buses [motor vehicles for the transport of ten or more persons, including the driver] fall under headings 8702 and attract 28% GST. Further, chassis fitted with engines [8705] and whole bodies (including cabs) for buses [8707] also attract 28% GST. In this context, it is mentioned that the services of bus body fabrication on job work basis attracts 18% GST on such service. Thus, fabrication of buses may involve the following two situations :

- (a) Bus body builder builds a bus, working on the chassis owned by him and supplies the built-up bus to the customer, and charges the customer for the value of the bus.
- (b) Bus body builder builds body on chassis provided by the principal for body building, and charges fabrication charges (including certain material that was consumed during the process of job-work).

12.3 In the above context, it is hereby clarified that in case as mentioned at Para 12.2(a) above, the supply made is that of bus, and accordingly supply would attract GST @ 28%. In the case as mentioned at Para 12.2(b) above, fabrication of body on chassis provided by the principal (not on account of body builder), the supply would merit classification as service, and 18% GST as applicable will be charged accordingly.

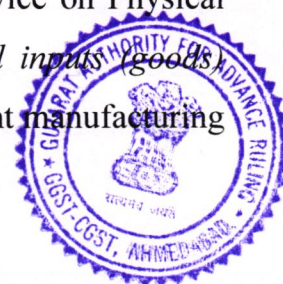
14.1 It is evident from Para 12.2(b) of the said circular that if the body is built on the chassis provided by the principal/customer and the fabrication charges, has been charged then the activity amounts to Supply of Service and attracts 18% GST. In the instant case, the fabrication of body is built on the chassis provided by the owner and as stated fabrication charges are charged from the owner of the chassis. Therefore, the instant question is answered by the provisions of Para 12.2(b) of the said circular and the activity merits classification as supply of service attracting GST @ 18%.

15. The Sectoral FAQ published by the C.B.E. & C. <https://www.cbic.gov.in/resources/htdocs-cbec/gst/Final-GST-FAQ-31218> in reply of Q. No. 27 it is categorically state that, “if the company builds the body on the chassis belonging to some else, it would be supply of services”. The extract of the same is as under

Q27. Whether activity of bus body building, is a supply of goods or services?

Ans. The classification would depend on which supply is the principal supply. In case, a bus body building company builds on the chassis owned by it and sells the completely built buses, it would be supply of goods. On the other hand, if the company builds the body on the chassis belonging to some else, it would be supply of services.

16. Now, for classification of the supply of service by the applicant, we refer to the Annexure attached to the Not. No. 11/2017-CT (Rate) dated 28.06.2017. As stated above, the applicant is engaged in the manufacturing of body building i.e. mounting of tanker, tripper on the chassis supplied by the owner of the chassis. Therefore, the said service would be classified under Service Accounting Code 9988 “Manufacturing Service on Physical Inputs (Goods) owned by others”. “*Manufacturing services on physical inputs (goods) owned by others*”. The sub-group would be 99888 i.e. Transport equipment manufacturing



services further classifiable under Service Code 998882 i.e. Other transport equipment manufacturing services. The relevant entry Sr. No. 498 of the classification of the Service is as reproduced as under:

Sl. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
498	Heading 9988		Manufacturing services on physical inputs (goods) owned by others
534	Group 99888		Transport Equipment Manufacturing Service
		998881	Motor vehicle and trailer manufacturing services
		998882	Other transport equipment manufacturing services

16.1 We hold that the activity of fabrication and mounting of bus body on the chassis supplied by the owner of chasis i.e. Principal on delivery challan and collecting job work charges including inputs required for such fabrication work merits classification under SAC 998882 - "Other transport equipment manufacturing services".

17. We find that the applicant is receiving the chasis from the Principal who are registered with GST and having GSTIN also receiving the Chasis from the principal who are not registered with GST and not having GSTIN for fabrication and mounting of Tanker and Tripper on the chasis owned by the principal.

17.1 We find that in cases chassis is provided/supplied by a Registered Person i.e. having GSTIN to the applicant for carrying out the fabrication and mounting work on the chassis owned by them, such service are in the nature of Job work and specifies the rate 18% as per Entry No. 26 (ic) of Notification No. 11/2017-CT (Rate) amended vide Notification No. 20/2019-CT (Rate) dated 30-9-2019. The relevant entries are reproduced below:

3	4	5
(ic) Services by way of job work in relation to bus body building;	9	
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id),(H), (iia) and(Hi) above.	9	

(i) The term 'bus body building' has been defined as building of body on chassis of any vehicle falling under chapter 87 by virtue of Explanation which was inserted vide Notification No. 26/2019 CT(Rate) and the same reads as under:



Explanation - For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975."

17.2 We find that in cases where the chassis is provided/supplied by an unregistered principal to the applicant for carrying out the fabrication and mounting work on the chassis owned by them, such activity is covered under the description "*Manufacturing services on physical inputs (goods) owned by others*" as appearing at Sr. No. 26(iv) of Notification No. 11/2017 Central Tax (Rate) as amended vide Notification No. 20/2019- Central Tax (Rate) and the applicable rate would be 18%.

17.3 We find that the above position has also been clarified under Circular No. 126/45/2019-GST dated 22.11.2019 and the relevant text of the clarification is as follows:

*In view of the above, it may be seen that there is a clear demarcation between scope of the entries at item (id) and item (iv) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017. Entry at item (id) covers only job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another **registered person**. On the other hand, the entry at item (iv) specifically excludes the services covered by entry at item (id), and therefore, covers only such services which are carried out on physical inputs (goods) which are owned by persons other than those registered under the CGST Act.*

17.4 The above clarification clearly shows that the activity of manufacturing services on physical inputs owned by others would be classifiable under 'Job-work' services in case the goods are received from Registered person and 'Other Manufacturing Services' in case the goods are received from Unregistered person.

18. Accordingly, we hold that the applicant activity of fabrication and mounting of Tanker and Tripper on the chassis supplied and owned by the principal is supply of Service. The rate of tax in both the cases if chassis is supplied by the registered person (principal) i.e. having GSTIN and un-registered person (principal) i.e. not having GSTIN would be 18% as per Entry No. 26 (ic) and 18% as per Entry No. 26(iv) respectively. This activity merits classification SAC 998882 'Other transport equipment manufacturing services' as per Annexure attached to Notification No. 11/2017-CT (Rate) dated 28-6-17.

19. We find that the applicant has relied upon the following Advance Ruling pronounced by various Authority of Advance Ruling:

(i) M/s AB N Dhruv Autocraft (India) Pvt. Ltd. reported at 2020 (41) GSTL 383 (AAR-Gujarat)

The Gujarat Advance Authority Ruling has given the following ruling in the above case and the activity undertaken by Vasant is identical i.e. bus body building to the activity under consideration in the above case:

RULING



(A) Whether the treatment or process of body building by fabrication and other processes carried out on chasis of motor vehicle owned by others is supply of services?

Ans. In case the applicant received the chassis from the principal on Job work challan/delivery challan and build body on it and thereafter clear to the principal by raising the Invoice of Job work charges, it would amount to supply of service. In cases applicant owned the chassis and built the body and thereafter supply as complete body built motor vehicle to the customer by raising invoice of value of motor vehicle, it would amount to supply of goods.

(B) If the above stated activity of body building is considered as supply of service in terms of description given at paragraph 3 of Schedule-II of the CGST Act, 2017 what will be the rate of GST applicable on such service?

Ans. A : We hold that in case of supply of service, rate of GST will be 18% [CGST 9% + SGST 9%]. In case supply of goods i.e. motor vehicle GST rate will be 28% [CGST-14% + SGST-14%]

(C) What will be the Service Code (Tariff) for above stated activity of body building carried out on another person's chassis of motor vehicle?

Ans: The activity of body building carried out on another person's chassis of motor vehicle is classifiable under SAC 9988. In case of supply of complete built-up motor vehicle on owns chassis is classifiable under CTH 87 (depends upon type of vehicle supplied)

(ii) Advance Ruling in the case of M/s SLN Tech-Fabs (Bengaluru) Pvt. Ltd. reported at 2020 (34) GSTL 290 (AAR-GST-Kar)

The case under consideration in the above matter was the activity of fabrication of Tippers/ Trailers on the chassis provided by the Principal and the following ruling was given:

RULING

(1) Charging of GST 28% (CGST @ 14% + SGST @ 14%) as per Sl. No. 169 of Schedule-IV to the Notification No. 1/2017-C.T. (R), dated 28-6-2017 is correct, if the activity of the applicant is treated as supply of goods, falling under Chapter Heading 8707.

(2) The activity of fabrication of body building on Tippers, Trailers etc., merits classification under SAC 998881, under "Motor vehicle and trailer manufacturing services", in terms of Sl. No. 535 of Annexure to Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017.

(3) The applicant can start charging GST 18% (CGST @ 9% + SGST @ 9%) as per Sl. No. (i)(ic) of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017, as amended by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019 read with explanation provided under Notification No. 26/2019-C.T. (R), dated 21-11-2019.

(iii) Advance ruling in the case of M/s Commercial Vehicles Ltd. reported at 2020 (39) GSTL 378 (AAR-GST-MP)

(iv) Advance ruling in the case of M/s Tube Investments of India Ltd. reported at 2020 (42) GSTL 256 (AAR-GST-TN)

(v) Advance Ruling in the case of M/s Jeet & Jeet Glass And Chemicals Pvt. Ltd. reported at 2021 (48) GSTL 85 (AAR-GST-Raj)



(vi) Advance Ruling in the case of M/s Kondody Autocraft (India) Pvt. Ltd. reported at 2019 (23) GSTL 488 (AAR-GST)

(vii) Advance Ruling in the case of M/s Rohan Coach Builders reported at 2019 (26) GSTL 525 (AAR-GST)

(viii) Advance Ruling in the case of M/s Sanghi Brothers (Indore) Pvt. Ltd. reported at 2019 (27) GSTL 136 (AAR-GST)

19.1 We find that in all the Ruling Authority of Advance Ruling has held that activity of bus body building on the chasis provided/supplied by Principal covers under the category of Service and liable to GST @ 18%. The issue and facts in all the Advance Rulings are similar to the instant case and therefore it has persuasive value in the identical matter. However, as per Section 103 of CGST Act, 2017, any Advance Ruling is binding on the Applicant who has sought it and on the concerned officer or the jurisdictional officer in respect of the Applicant.

20. We, hereby pass the Ruling:

RULING

- (i) Activity of fabrication and mounting of Tanker and Tripper on the chasis supplied and owned by the principal is supply of Service as discussed in Para 17.1, 17.2 17.3 and 17.4.
- (ii) Supply of Service merits classification 998882 'Other transport equipment manufacturing services' and Tax Rate is 18% in both the cases (i) Chasis supplied by GST Registered person (ii) Chasis supplied by un-registered person i.e. not having GSTIN.


(ATUL MEHTA)
MEMBER (S)




(AMIT KUMAR MISHRA)
MEMBER (C)

Place: Ahmedabad

Date: 10.08.2022