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| <p><b>GUJARAT AUTHORITY FOR ADVANCE RULING</b></p> <p><b>GOODS AND SERVICES TAX</b></p> <p><b>D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,</b></p> <p><b>AHMEDABAD – 380 009.</b></p> |  |
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**ADVANCE RULING NO. GUJ/GAAR/R/51/2021**

(IN APPLICATION NO. Advance Ruling/SGST&CGST/2021/AR/18)

**Date: 06-09-2021**

|                                                                                         |   |                                                                                                                                                              |
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| Name and address of the applicant                                                       | : | M/s. Sankalp Facilities and Management Services Pvt. Ltd.,<br>C-53, Amrapali Society, Near Vrajdharm,<br>Manjalpur, Vadodara, Gujarat-390011                 |
| GSTIN of the applicant                                                                  | : | 24ABCCS8100M1ZC.                                                                                                                                             |
| Date of application                                                                     | : | 04-06-21.                                                                                                                                                    |
| Clause(s) of Section 97(2) of CGST/ GGST Act, 2017, under which the question(s) raised. | : | (b)Applicability of a notification issued under the provisions of the Act.<br>(e)Determination of the liability to pay tax on any goods or services or both. |
| Date of Personal Hearing                                                                | : | 27-7-21.                                                                                                                                                     |
| Present for the applicant                                                               | : | Shri Abhishek Khatri, C.A.                                                                                                                                   |

**BRIEF FACTS:**

The applicant M/s. Sankalp Facilities and Management Services Pvt. Ltd., is engaged in the business of providing man power supply for housekeeping, cleaning, security, data entry operator etc.

2. The applicant submits its service recipients, as offices of the following:

1. Collector Kacheri, Chhota Udaipur.
2. Mamlatdar Kacheri, Bodeli.
3. Police Adhikshak Shree Kacheri-Chota Udaipur.
4. Mamlatdar Kacheri-Sankheda.
5. Nayab Collector Kacheri-Bodeli.
6. JillaRojgar Kacheri-Chota Udaipur.
7. JillaPurvathaAdhikarishree Kacheri-Chota Udaipur.
8. Collector Kacheri-Valsad.

The applicant has submitted copies of some of the contracts awarded to them.

3. The applicant submits as follows:

- (i) The applicant has referred to Notification No.12/2017-Central Tax(Rate) dated 28-6-17 and Notification No.12/2017-State Tax(Rate) dated 30-6-17. Both the notifications are similar and read as follows:

| Sr.No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Service                                                                                                                                                                                   | Rate (percent) | Condition |
|--------|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------|
| (1)    | (2)                                                       | (3)                                                                                                                                                                                                      | (4)            | (5)       |
| 3.     | Chapter 99                                                | Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or | NIL            | NIL       |

|  |  |                                                                                                                                                                                                                                                                              |  |  |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <i>a Governmental authority or a Government entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</i> |  |  |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

- (ii) The pre-requisite for claiming exemption under the above entry is that it is necessary to provide pure service to the central government, state government or a governmental authority or a governmental entity by way of any activity in relation to any function entrusted to Panchayat under article 243G of the Constitution or in relation to any function entrusted to a municipality under 243W of the constitution; that the crux of the above exemption entry can be summarised for taking benefit of the said exemption as follows:
1. Pure services are provided.
  2. Service recipient is either Central Government or State Government or Local Authority or Governmental Authority or a Governmental Entity and
  3. Such services are provided to the specified recipient to perform function as mentioned under Article 243G or under Article 243W of the Constitution.
- (iii) The definition of 'Pure service' has not been given anywhere so the term should be construed in general meaning as 'Pure Service' which means any supply for consideration in which goods are not supplied along with services to construe as a composite supply, hence if a person provides only service to any person for consideration without involvement of supply of goods along with supply of services then the said supply of service can be termed as supply of pure services.
- (iv) The list of functions entrusted to the Panchayat and to the Municipality under Article 243G and Article 243W respectively of the Constitution of India are as follows:

Article 243G of the Constitution of India has entrusted the following functions to the Panchayats:

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary education.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.
22. Markets and fairs.

23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women and child development.
26. Social welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

Article 243W of the Constitution of India has entrusted the following functions to the Municipalities:

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

- (v) The applicant is of the view that exemption mentioned in Notification No.12/2017-Central Tax(Rate) and Notification No.12/2017-State Tax(Rate) shall be available to the services they are providing to Central Government, State Government, Local Authority, Governmental Entity, Governmental Authority and GST shall be leviable at nil rate of tax on supply of pure services.

4. The applicant vide additional submission, received on 12-8-2021, submitted its following service recipients:

1. Collector and District Magistrate Office, Valsad and its subordinate offices.
2. District Institute of Education and Training, Valsad.
3. Jilla Udyog Center, First floor, Damanganga Bhavan.
4. JillaSamaj Kalyan Adhikari niKacheri(VichartiJati) Seva Sadan-2.
5. District Panchayat Valsad and its subordinate offices.
6. District Education Officer-Valsad.
7. Centre of Excellence for Floriculture and mango.
8. National Highways Authority of India.
9. Water Resource Development Department Damanganga and its offices.
10. Deputy Director Agriculture-Valsad and its offices.
11. Office of the Deputy Director of Animal Husbandry Valsad and its offices.
12. District Rural Development Agency, Valsad.
13. Agricultural Technology Management Agency.
14. PrayojanaVahivatdar Office.
15. Girls Literacy Residential School, Karchond(GSTES).

16. VidhyutNirikshak Office, Valsad.
17. Gujarat Landless Labour and Agriculturalist Housing Board.
18. Matsya Udyog Adhikshak Ni Kacheri.
19. Government Science College-Pardi.
20. Collector and District Magistrate Office-ChhotaUdepur and its subordinate offices.
21. District Education Officer-ChhotaUdepur.
22. Deputy Director Agriculture-ChhotaUdepur and its offices.
23. Model School-Naswadi(GSTES).
24. Water Resource Development Department, ChhotaUdepur and its offices.
25. Government General Hospital, ChhotaUdepur.
26. Office of the Assistant Director of Libraries.
27. Shri C H Bhil Govt. Arts and Commerce College.
28. JillaSamaj Kalyan Adhikari ChhotaUdepur.
29. Deputy Conservator of Forests, ChhotaUdepur.
30. PrayojnaVahivatdar Office.

5.1 The applicant submits that it is providing only manpower services without supply of any goods, hence the same are pure services. As regards the second condition, the definitions of Central Government or State Government or Local authority or Governmental authority or Government Entity as per the CGST Act, 2017 are as follows:

- (i) As per Section-2(53) of the CGST, Act, 2017, “Government” means the Central Government.
- (ii) As per Section-2(53) of the Gujarat GST, Act, 2017, “Government” means the State Government.
- (iii) “local authority” means—
  - (a) a “Panchayat” as defined in clause (d) of article 243 of the Constitution;
  - (b) a “Municipality” as defined in clause (e) of article 243P of the Constitution;
  - (c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
  - (d) a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;
  - (e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
  - (f) a Development Board constituted under article 371 of the Constitution; or
  - (g) a Regional Council constituted under article 371A of the Constitution;

As per clause(zf) of paragraph-2 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017, “governmental authority” has the same meaning as assigned to it in the explanation to clause (16) of section 2 of the Integrated Goods and Services Act, 2017 (13 of 2017). Clause (16) of section 2 of the Integrated Goods and Services Act, 2017 (13 of 2017) reads as follows:

*Explanation.—For the purposes of this clause, the expression “governmental authority” means an authority or a board or any other body,—*

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;

Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 was further amended by Notification No.32/2017-Central Tax (Rate) dated 13.10.2017 wherein it is mentioned as under:

in paragraph 2, for clause (zf), the following shall be substituted, namely: -

- (zf) “Governmental Authority” means an authority or a board or any other body, - (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,  
(i) set up by an Act of Parliament or State Legislature; or  
(ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

5.2 The applicant submits that on the basis of the above, the various offices to which they supply manpower services can be classified as follows:

1. Collector and District Magistrate Office, Valsad and its subordinate offices-State Government.
2. District Institute of Education and Training, Valsad-Government Authority.
3. Jilla Udyog Center, First floor, Damanganga Bhavan-State Government.
4. JillaSamaj Kalyan Adhikari niKacheri(VichartiJati) Seva Sadan-2-State Government.
5. District Panchayat Valsad and its subordinate offices-Local authority.
6. District Education Officer-Valsad-State Government.
7. Centre of Excellence for Floriculture and mango-Government Authority.
8. National Highways Authority of India-Government Authority.
9. Water Resource Development Department Damanganga and its offices-State Government.
10. Deputy Director Agriculture-Valsad and its offices-State Government.
11. Office of the Deputy Director of Animal Husbandry Valsad and its offices-State Government.
12. District Rural Development Agency, Valsad-Government Authority.
13. Agricultural Technology Management Agency-Government Authority/Entity.
14. PrayojanaVahivatdar Office-State Government.
15. Girls Literacy Residential School, Karchond(GSTES) Government Authority/Entity.
16. VidhyutNirikshak Office, Valsad-State Government.
17. Gujarat Landless Labour and Agriculturalist Housing Board Government Authority/Entity.
18. Matsya Udyog Adhikshak Ni Kacheri-State Government.
19. Government Science College-Pardi-Government Authority/Entity.
20. Collector and District Magistrate Office-ChhotaUdepur and its subordinate offices-State Government.
21. District Education Officer-ChhotaUdepur-State Government.
22. Deputy Director Agriculture-ChhotaUdepur and its offices-State Government.
23. Model School-Naswadi(GSTES) -Government Authority/Entity.
24. Water Resource Development Department, ChhotaUdepur and its offices-State Government.
25. Government General Hospital, ChhotaUdepur-State Government.
26. Office of the Assistant Director of Libraries-State Government.
27. Shri C H Bhil Govt. Arts and Commerce College-Government Authority/Entity.
28. JillaSamaj Kalyan Adhikari ChhotaUdepur-State Government.
29. Deputy Conservator of Forests, ChhotaUdepur-State Government.
30. PrayojnaVahivatdar Office, ChhotaUdepur -State Government.

5.3 The applicant submits that the third condition to be satisfied is whether the services provided to these entities are services provided by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution of India or in relation to any function entrusted to a Municipality under Article 243W of the Constitution of India; that the terms in the notification ‘in relation to’ is very much wide enough to cover every kind of services that results in performance of the functions as mentioned in Article

243W and 243G of the Constitution either directly or indirectly and even the services provided for enabling the organization to perform defined functions would also be covered as a reason of usage of words 'in relation to'; that to substantiate this, the applicant would like to refer to the judgement of Doypack Systems(P) ltd. vs. UOI as reported in (1988) 36 ELT 201(SC) wherein it was held that,

*"the expression 'in relation to' (so also 'pertaining to'), is a very broad expression which pre-supposes another subject matter. These are words of comprehensiveness which might both have a direct significance as well as an indirect significance depending on the context. It also held that the expression 'in relation to' has been interpreted to the words of widest amplitude."*

5.4 The applicant has also placed reliance on the Advance Ruling in the case of A.B.Enterprise vide order No.GUJ/GAAR/R/2020/18 wherein the applicant is engaged in supplying manpower for security and housekeeping to the Central Government, State Government and Local Authority and it is upheld in the AAR that these pure services would be eligible for exemption from payment of tax subject to the condition that the services provided to these entities mentioned above are provided by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution of India or in relation to any function entrusted to a Municipality under Article 243W of the Constitution of India; that though the AAR is conditional, but the analysis of certain work orders clearly suggests that if the service recipient i.e. Central Government, State Government, Local authority is involved in any functions as per Article 243G or 243W, then the pure services provided to them would be eligible for exemption from payment of tax; that the services provided by the applicant are identical to the services provided by the present applicant in the above referred ruling and the case of the applicant is squarely covered in the afore said ruling.

5.5 The applicant has also placed reliance on Advance Ruling No.GUJ/GAAR/R/13/2021 in the case of Ahmedabad Municipal Transport Service wherein, at para-79, it is held as follows:

*"79.We find that the term 'in relation to' used in the above exemption is very much wide enough to cover every kind of services that results in performance of the functions as mentioned in Article 243W of the Constitution of India either directly or indirectly. Even the services provided for enabling the organization to perform defined functions would also be covered as a reason of usage of words 'in relation to'. To substantiate this, we refer to the judgement of Doypack systems(P) ltd. vs. UOI as reported in (1988) 36 ELT 201(SC) wherein it was held that "the expression 'in relation to' (so also 'pertaining to'), is a very broad expression which pre-supposes another subject matter. These are words of comprehensiveness which might both have a direct significance as well as an indirect significance depending on the context. It also held that the expression 'in relation to' has been interpreted to the words of widest amplitude. The term 'relating to' expands the scope of the entry. The terms have been interpreted by the Supreme Court in the case of CCE v. Rajasthan State Chemical Works, (1999) 55 ELT 444(SC) and Union of India vs. Ahmedabad Electricity Co.ltd.,(2003) 158 ELT 3 (SC), wherein it has been held that such words widen and expand the scope, meaning and content of expressions."*

6. The applicant submits that in light of the above, the exemption is not limited to functions mentioned in the Eleventh and the Twelfth Schedule of the Constitution of India, but it extends to every kind of service that results in performance of such functions either directly or indirectly and includes even the services provided for enabling the organization to perform defined functions; that the services provided by the applicant to the various State Government departments and Government authorities/entities are therefore covered and eligible for exemption in light of the fact that they are in relation to functions entrusted to a Panchayat under Article 243G of the Constitution of India or in relation to any function entrusted to a Municipality under Article 243W of the Constitution of India.

7. The applicant has provided photocopies of the following contracts/work orders:

- (i) F.No.Makam/vashi/25155/2020 dated 16-9-2020 of the Collector office, Chhota Udaipur pertaining to requirement of Class-IV Computer Operators and Drivers through outsourcing agencies.
- (ii) F.No.Makam/Outsource/Agency/permission/ vashi/ 2021 dated 8-4-2021 of the Collector Office, Valsad pertaining to requirement of Class-IV Computer Operators, peons and Drivers through outsourcing agencies.
- (iii) F.No.Mabhay/Nimnuk/Vasi-487/2021 dated 22-4-2021 of the Deputy Collector, Midday Meal Scheme, Valsad regarding appointment of Computer operator, driver and peon at the Midday Meal Scheme Division, Collector Office, Valsad through outsource.
- (iv) F.No.SUP/EST/Operator Mahiti/Vashi-293 to 294-2021 dated 20-4-2021 of the District Supply officer, Valsad regarding appointment of Computer Operator, peon and driver in the Collector Office, Supply division, Valsad through outsource.
- (v) No.CB/EST-1/Outsource/Vashi.1598-1602/21 dated 19-4-2021 of the Chitnis to Collector, Valsad regarding appointment of peons and driver through outsource in the Chitnis Branch of the office of the Collector and District Magistrate, Valsad.
- (vi) No.Outsource/Hisabi/Vashi/2021 dated 20-4-2021 of the Deputy Collector, Valsad regarding appointment of peons, computer operator, water bearer and driver through outsource in the office of the Deputy Collector and Sub Divisional Magistrate, Valsad.
- (vii) No.Rokav/Makam/8851 dated 20-4-2021 of the Employment officer, Valsad regarding appointment of peon through outsource in the District Employment Exchange Office, Valsad.
- (viii) No.WCO/Val/Outsource/781/2021-22 dated 10-5-2021 of the Woman and Child Officer, Valsad and Resolution No.Vahat.312019/958/A dated 16-10-2020 issued by the Section Officer, Woman and Child Development Department pertaining to requirement of Deputy Accountants, Field officers and Junior Clerks in the offices of the District woman and Child Officer-Valsad and the office of the Commisioner, Woman and Child Development Office through outsource.
- (ix) No.CWC/Makab/Outsource/Permission/2131 to 2163781/ 2020-21 dated 15-7-2020 of the Additional Commissioner, Woman and Child Development, Gandhinagar pertaining to requirement of Deputy Accountants, Field officers and Junior Clerks in the office of the Commissioner, Woman and Child Development Office through outsource.
- (x) Resolutions No.Vahat/312019/958/A dated 24-10-2019 and 26-2-2020 of the he Deputy Secretary, Woman and Child Development Department regarding filling up of vacancies of Deputy Accountants, Field officers and Junior Clerks in the regional offices under the Commisioner, Woman and Child Development Office through outsource.
- (xi) No.WCO/Val/Co.op/Peon/561/2021-22 dated 9-4-2021 of the District Woman and Child Officer, Valsad regarding filling up of vacancies of Co. operators and peon in the Collector office of Valsad, Office of the Woman and Child Officer-Valsad as well as various mamlatdar offices of Valsad, Pardi, Vapi, Dharampur, Kaprada and Umargam through outsource.
- (xii) No.SGP/Val/2021-22/68 dated 21-5-2021 of the Librarian, Government District Library, Valsad regarding requirement of sweepers/peons in the Government District Libraries of Valsad, Pardi, Dharampur and Umargam through outsource.

- (xiii) No.Outsource/Employee/Appointment/Vashi./2021 dated 18-5-2021 of the City Survey Superintendent, Vapi regarding appointment of peons and sweeper through outsource in the office of the City Survey Superintendent, Vapi.
- (xiv) Letter No.Makam/Outsourcing Peon/822 dated 29-4-2021 of the Town planner, Valsad regarding requirement of computer operator/driver and peon through outsource by the Collector, Valsad's order dated 8-4-2021.
- (xv) No.RS/Makam/Sevak/AS/651 to 653/2021 dated 27-4-2021 of the Registration Superintendent, Valsad regarding requirement of Class-4 peons in his office through outsource.
- (xvi) No.JP/Akad/Vahat/Vashi 138/2021 dated 20-4-2021 of the District Statistical Officer, Jilla Panchayat regarding requirement of peon and driver at Statistical Branch, Jilla Panchayat, Valsad through outsource.
- (xvii) No.Vahat/Outsource/Employee/2021/2020 dated 21-5-2021 issued by the District Inspector Land Office, Valsad regarding appointment of peons/sweepers in the office of the District Inspector Land Office, Valsad through outsource.
- (xviii) O.No.DCPU/Val/Outsource/43/2021-22 dated 27-4-2021 of the District Child Protection Officer, District Child Protection Unit, Valsad regarding appointment of Peon in the office of the District Child Protection unit, Valsad through outsource.
- (xix) No.Nabay/Outsource/Peon/2021 dated 23-4-2021 of the office of the Collector, Valsad regarding appointment of peons in the Additional Chitnis office, Valsad through outsource.
- (xx) No.Nabay/Outsource/Peon/2021 dated 19-4-2021 of the office of the Collector, Valsad regarding appointment of computer operator in the District Planning office, Valsad through outsource.
- (xxi) Letter No.Mahiti/Val/hisab/835/21 dated 23-4-2021 of the Deputy Information Director, Valsad regarding appointment of driver and sweeper in the District Information office, Valsad through outsource.
- (xxii) Random note issued to the Mahekam Branch, Collector Office, Valsad vide F.No.DCB/MAG/Vashi 6564/2021 dated 22-4-2021 issued by the Deputy Chitnis to Collector, Valsad requesting to initiate required proceeding for appointment of peon through outsource.
- (xxiii) No.Ayojan/Vahat/Nimnuk/Vashi 145/2021 dated 19-4-2021 of the District Planning Officer, Valsad regarding appointment of computer operators, driver and peons through outsource in the District Planning Office, Valsad.
- (xxiv) No.CB/Est-1/Outsource/Vashi.332/21 dated 19-4-2021 of the Chitnis to Collector of Valsad regarding appointment of peon at the Chitnis Branch, Office of the Collector and District Magistrate, Valsad through outsource.
- (xxv) No.ADM/Outsourcing/Vashi/2021 dated 22-4-2021 of the District Officer, Dharampur regarding appointment of Driver, Computer Operator, Peons and Water Bearer in the office of the District Officer, Dharampur through outsource.
- (xxvi) No.EST/Driver Mahiti/Vashi/2021 dated 17-6-2021 of the District Officer, Valsad regarding appointment of Driver through outsource.
- (xxvii) No.Tajar/Val/Makam-1/Outsourcing/04/2021/Vashi dated 20-4-2021 of the District Treasury Officer, Valsad regarding requirement of peons and sweeper at District Treasury office, Valsad and peons at sub-Treasury office, Valsad through outsource.
- (xxviii) No.EST/Outsourcing/Vashi-/21 dated 19-4-2021 of the Mamlatdar, Valsad regarding appointment of Computer Operators, peons, driver, water bearer and sweeper in Mamlatdar office, Valsad through outsource.
- (xxix) Letter No.EST/Outstation/Vashi/2021 dated 19-4-2021 of the Mamlatdar, Pardi to the applicant regarding their appointment as outsource agency by the Collector, Valsad's order dated 8-4-2021.

- (xxx) No.DMF/Nimnuk/Vashi/356/2021 dated 20-4-2021 of the Member Secretary, District Mineral Foundation and District Planning officer, Valsad regarding requirement of Project Assistants-Accounts and Admin & Assistant IT and Statistics at the District Mineral Foundation office, Valsad through outsource.
- (xxxi) No.DMF/Nimnuk/Vashi/356/2021 dated 27-4-2021 of the Member Secretary, District Mineral Foundation and District Planning officer, Valsad regarding appointment of Project Assistants-Accounts and Admin at the District Mineral Foundation office, Valsad through outsource.
- (xxxii) No.Election/Outsource Appointment/Vashi-/2021 dated 20-4-2021 of the Deputy District Election Officer, Valsad regarding appointment of Computer Operator and peons in the office of the District Election Division, Collector Office, Valsad through outsource.
- (xxxiii) No.EOC/Outsource Mahekam/Vashi/2021 dated 15-4-2021 of the Mamlatdar, Disaster Management Cell, Valsad regarding requirement of peon-cum-driver and sweeper at the Disaster Division office through outsource.
- (xxxiv) No.EST/AS/Vashi.343/2021 dated 27-4-2021 of the Mamlatdar, Umargam regarding appointment of Computer Operators, Peons, driver and sweeper in Mamlatdar office, Umargam through outsource.
- (xxxv) No.EST/Outsourcing/Vashi-21 dated 20-4-2021 of the Mamlatdar, Valsad regarding appointment of Computer Operators, peons, water bearer, sweepers in the Mamlatdar Office, Valsad through outsource.
- (xxxvi) No.EST/Outsource/Vashi-/2021 dated 19-5-2021 of the Mamlatdar, Kaprada regarding appointment of Computer Operators, peon and water bearer in his office through outsource.
- (xxxvii) No.Mahekam/Outsource/Vashi-146/2021 dated 28-4-2021 of the Mamlatdar, Vapi regarding appointment of Computer operators, peons, drivers and sweeper in his office through outsource.
- (xxxviii) No.EST/Outsource/Vashi 217/2021 dated 5-6-2021 of the Mamlatdar, Pardi regarding appointment of peons in his office through outsource.
- (xxxix) O.No.DIC/Valad/Makam/Outsource/884/2021 dated 27-4-2021 of the Deputy Industries Commissioner and General Manager, District Industries Center, Valsad regarding appointment of Driver and sweeper in the office of the District Industries Valsad through outsource.
- (xl) No.Saka/Vija/Makam/2021/631 to 633 dated 16-4-2021 of the District Social Welfare Officer(Developed Caste), Valsad regarding requirement of Data Entry Operator in his office through outsource.
- (xli) No.JP/EC-1/Vashi/2065/2021 dated 7-5-2021 of the Executive Engineer, Panchayat(R.B.)Department, Valsad regarding appointment of driver and peon in his office through outsource.
- (xlii) O.No.PB/42/2021 dated 9-4-2021 of the Deputy Executive Engineer, Panchayat (R.B.)Department, Umargam regarding appointment of peons in his office through outsource.
- (xliii) No.Mahiti/Val/Hisab/906/21 dated 20-4-2021 of the Valsad(R&B) Sub Department, Valsad regarding appointment of Computer Operators, driver and peons in their office through outsource.
- (xliv) No.TP/Makam/AS/Nimnuk/Vashi/295/2021 dated 20-4-2021 of the Taluka Development Officer, Taluka Panchayat, Umargam regarding requirement of peons in his office through outsource.
- (xlv) O.No./PB/Vashi/612/2021 dated 7-5-2021 of the Deputy Executive Engineer, Panchayat(R.B.)Sub Division, Pardi regarding appointment of Computer operator, driver and peon in his office through outsource.
- (xlvi) O.No./EST/659/2021 dated 11-5-2021 of the Deputy Executive Engineer, Panchayat(R.B.)Sub Division, Dharampur regarding appointment of Computer operator, driver and peon in his office through outsource.

- (xlvi) O.No.JP/Khatav/Vahat/Vashi.78/2021 dated 22-4-2021 of the District Agriculture Department, Jilla Panchayat Valsad, Pardi regarding appointment of driver and peons in the Agriculture Department through outsource.
- (xlvi) No.JP/PID/Otsource/Vashi/529-30/2021 dated 19-4-2021 of the Executive Engineer, Panchayat Irrigation Department, Valsad regarding appointment of Computer Operators, peons and sweeper in the Office of the Executive Engineer, Irrigation Department, Jilla Panchayat, Valsad, Dharampur road, Valsad through outsource.
- (xlix) No.JP/Saman/Vashi/481/2021 dated 4-5-2021 of the Deputy District Development Officer, Jilla Panchayat Valsad regarding requirement of peons in his office.
- (l) No.JP/Daban/Vashi 146/2021 dated 5-5-2021 of the Chitnis cum Taluka Development Officer(LE), Jilla Panchayat, Valsad regarding filling up vacancy of peon through outsource.
- (li) No.JP/SK/Peon/Vashi/93/2021 dated 30-4-2021 of the District Social Welfare Officer, Jilla Panchayat Office(S.K.Branch), Valsad regarding requirement of peon in his office through outsource.
- (lii) No.JP/Education/Mahekam/Vashi-5530/2021 dated 15-4-2021 of the District Primary Education Officer, Jilla Panchayat, Valsad regarding requirement of computer operator, peon and driver through outsource.
- (liii) No.JP/EC-1/Vashi/2064/2021 dated 7-5-2021 of the the Deputy District Development Officer(Panchayat), Valsad regarding requirement of peon through outsourcing.
- (liv) No.JP/ICDS/Makam/Vashi/526/2021 dated 17-5-2021 of the Program Officer, Integrated Child Development Scheme, JP, Valsad regarding appointment of peon in the ICDS office through outsource.
- (lv) No.DEO/Val/5683/2021 dated 12-5-2021 issued by the District Education Officer, Valsad regarding appointment of peon and driver in their office through outsource.
- (lvi) No.COE/58-59/2021 dated 28-5-2021 of the Horticulture Officer, Center of Excellence for Floriculture and Mango, Chanvai, Valsad regarding requirement of one computer operator in their office through outsource.
- (lvii) No.O.EST/196/2021 dated 12-4-2021 of the Deputy Executive Engineer, National Highway Sub Department, Valsad regarding appointment of driver and peons in their office through outsource.
- (lviii) O.No.DDP-1/EC/Outsourcing/667 dated 25-5-2021 of the Executive Engineer, Damanganga Project Department No.1, Madhuban Colony regarding appointment of computer operator through outsourcing.
- (lix) O.No.DCSD-13/EC/Outsourcing Staff/127 dated 1-5-2021 of the Deputy Executive Engineer, Damanganga Project Department No.13, Vapi regarding appointment of Co. operator in their office through outsourcing.
- (lx) O.No.DOFDPV/EC/100 dated 22-4-2021 of the Deputy Executive Engineer, Damanganga OFD, Sub Department, Pardi regarding appointment of Peon, driver and Co. operator in their office through outsourcing.
- (lxi) O.No.DCID/EC-1/ dated NIL of the Executive Engineer, Damanganga Canal Inv. Division, Valsad regarding appointment of computer operators, drivers, peons, watchmen in various offices of Vapi, Valsad and Pardi through outsourcing.
- (lxii) O.No.DCSD/EC/Outsourcing Staff/110 dated 28-4-2021 of the Deputy Executive Engineer, Damanganga Canal Sub Division No.13, Vapi regarding appointment of computer operators, drivers and peon for their office through outsourcing.
- (lxiii) O.No.DCSD-3/EC-1/1663 dated 15-6-2021 of the Deputy Executive Engineer, Damanganga Canal Sub division No.3, Balitha(Vapi)regarding appointment of computer operator for their office through outsourcing.

- (lxiv) No.DCSD-3/EC-1/1256 dated 27-4-2021 of the Deputy Executive Engineer, Damanganga Canal Sub division No.3, Balitha(Vapi) regarding appointment of computer operators, peons, drivers for their office through outsourcing.
- (lxv) O.No.Yopevin-1/EC-158 dated 27-4-2021 of the Deputy Executive Engineer Scheme Sub Division No.1, Valsad regarding appointment of Computer Operators, driver and peons for their office through outsourcing.
- (lxvi) O.No.YPV-2/127 dated 27-4-2021 of the Deputy Executive Engineer, Scheme Sub Department No.2, Valsad regarding appointment of Computer Operator and Driver in their office through outsourcing.
- (lxvii) O.No.28/2021 dated 17-4-2021 of the Junior Scientific Assistant, Land Survey Sub Division, Valsad regarding appointment of driver through outsourcing.
- (lxviii) No.O.DLV/ADM/1542/2021 dated 8-4-2021 of the Assistant Research Officer, District Laboratory(Gary), Valsad regarding requirement of data entry operator, servant and sweeper through outsourcing.
- (lxix) O.No.Vahat/Outsource/appointment/646/2021 dated 11-5-2021 of the Deputy Agriculture Director(Extension), Valsad regarding the appointment of driver and peons in their office through outsourcing.
- (lxx) O.No./MKN(LSL)/Outsource/21/2021 dated 19-4-2021 of the Assistant Agriculture Director(Land Scrutiny Laboratory), Pardi, Valsad regarding appointment of peon in their office through outsourcing.
- (lxxi) O.No.Bagat/DDH/2185/86/2021 dated 16-4-2021 issued by the Deputy Director of Horticulture, Valsad regarding appointment of computer operator and peon in their office through outsourcing.
- (lxxii) O.No.DDA/AK/Vashi 1708/2021 dated 24-6-2021 of the Deputy Director of Animal Husbandry, Jilla Panchayat, Valsad regarding requirement of data entry operator for their office through outsourcing.
- (lxxiii) O.DDAH/IPDC/Accounting/452/2021 dated 19-4-2021 issued by the Deputy Director of Animal Husbandry, Intimate Poultry Development Unit, Chanvai, Valsad regarding requirement of computer operators, driver and peon in their office through outsourcing.
- (lxxiv) No.O.No.Vet.Poly/Valsad/179/2021 dated 20-4-2021 of the Deputy Director of Animal Husbandry, Veterinary Polyclinic, Valsad regarding appointment of computer operator and driver by outsourcing.
- (lxxv) No.O.No.Veterinary/Valsad/93/2021 dated 20-4-2021 of the Assistant Director of Animal Husbandry, Veterinary Research Unit, Valsad regarding giving appointment of driver in their office by outsourcing.
- (lxxvi) No.TP/Makam/AS/Nimnuk/Vashi/07/2021 dated 20-4-2021 regarding appointment of peons for the office of the Taluka Panchayat, Umargam through outsourcing.
- (lxxvii) O.No.DDAH/Hisabi/Vashi-1631/2021 dated 30-4-2021 of the Deputy Director of Animal Husbandry, Jilla Panchayat, Valsad regarding requirement of driver for their office through outsourcing.
- (lxxviii) O.No.Vat Poly/Valsad/794/21 dated 20-4-2021 of the Assistant Director of Animal Husbandry, Intimate Animal Improvement Scheme, Valsad regarding appointment of computer operators, peon and driver for their office through outsourcing.
- (lxxix) O.No.PDP/63/2021 dated 10-4-2021 of the Veterinary Officer, Veterinary Dispensary, Pardi regarding appointment of Driver and peons in the office of the Animal Dispensary Pardi and Animal Wealth Production Center, Mota Vaghchhipa through outsourcing.
- (lxxx) O.No.AHB/Sankalp/Outsource/Vashi/1646/2021 dated 30-5-2021 of the Deputy Director of Animal Husbandry, Jilla Panchayat, Valsad regarding requirement of peon for the Animal Treatment Center, Muli through outsourcing.

- (lxxxix) O.No.DDAH/IPDC/Accounting/494/2021 dated 5-5-2021 of the Deputy Director of Animal Husbandry, Intimate Poultry Development Unit, Chanvai, Valsad regarding requirement of watchman for their office through outsourcing.
- (lxxxii) No.DRDA/MM/Vashi.314-15/2021 dated 28-4-2021 of the Senior General Manager & Director Gram Vikas Agency, Valsad regarding requirement of Computer Operators in NRLM Branch of their office through outsourcing.
- (lxxxiii) O.No./Atma/Outsource/49/2021 dated 20-4-2021 of the Project Director, Atma Project, Valsad regarding appointment of peon at their office through outsourcing.
- (lxxxiv) No./Prayo/Val/Hakad/Vashi-67/21 dated 20-4-2021 of the Sponsorship Administrator, Valsad regarding appointment of computer operators and peons in their office through outsourcing.
- (lxxxv) No.Van/Valas/Makam/446/2021 dated 26-4-2021 of the Electricity Inspector, Valsad regarding requirement of peon to their office through outsourcing.
- (lxxxvi) No.1031 2020/HGAY/Javim dated 10-5-2021 of the Deputy Executive Engineer, Gujarat Landless and Halpati Housing Board, Valsad. Regarding giving appointment of driver, computer operator and clerk to this office through outsourcing.
- (lxxxvii) No.Makam-2/2021-22/15 dated 11-5-2021 of the Superintendent of Fisheries, Madhuban, Valsad regarding appointment of watchman to this office through outsourcing.
- (lxxxviii) No.Makam/1/2/2020-21/21 dated 1-4-2021 and No.Makam/1/2/2020-21/244 dated 30-3-2021 of the Superintendent of Fisheries, Umargam, Valsad regarding requirement of peon, watchman and driver for their office through outsourcing.
- (lxxxix) No.O.No. /Outsource/1160/2020 dated 14-9-2020 of the Child Marriage Prohibition cum District Social Protection Officer, Chhotaudepur regarding appointment of Data Entry Operators at all Taluka Mamlatdar office, Chhotaudepur through outsourcing.
- (xc) No.Savan/Valas/619/2021 dated 26-4-2021 of the Assistant Electricity Inspector regarding requirement of peon in their office through outsourcing.
- (xci) No.JAM/Planning/O.Appointment/Vashi/2661/2020 dated 15-9-2020 of the District Planning Officer, Chhotaudepur regarding appointment of peon cum water bearer and driver for their office through outsourcing.
- (xcii) O.No. /Outsource/1159/2020 dated 14-9-2020 of the Child Marriage Prohibition cum District Social Protection Officer, Chhotaudepur regarding requirement of peon for their office through outsourcing.
- (xciii) O.No.DHJ.chho/Ganga Sva.Yo/539/2021 dated 22-6-2021 of the Woman and Child Officer, Chhotaudepur regarding requirement of Data Entry Operators for their office through outsourcing.
- (xciv) O.No.DHJ.chho/Ganga Sva.Yo/539/2021 dated 15-9-2020 of the Woman and Child Officer, Chhotaudepur regarding requirement of Data Entry Operators in their office through outsourcing.
- (xcv) O.No.DSWO/ET/Outsource/2021-22/3282 dated 5-3-2021 of the District Social Welfare Officer, Chhotaudepur regarding requirement of Junior Clerk in their office through outsourcing.
- (xcvi) No./Disaster/Vashi/556/2021 dated 22-6-2021 of Mamlatdar Disaster, Chhotaudepur regarding requirement of one driver cum peon in their office through outsourcing.
- (xcvii) No.Makam/Vashi/2662/2020 dated 19-9-2020 of the Residential Additional Collector, Chhotaudepur regarding requirement of driver for their office through outsourcing.
- (xcviii) No.Makam/Vashi/413/2021 dated 20-5-2021 of the Mamlatdar, Jetpur Pavi(H) regarding appointment of peon in their office through outsourcing.

- (xcix) O.No.DCPUC/Outsource/2252/2020 dated 15-9-2020 of the District Child Protection Officer, District Child Protection Unit, Chhotaudepur regarding requirement of peon(office helper) at their office through outsourcing.
- (c) O.No.DCPUC/Outsource/illegible/2020 of the District Child Protection Officer, District Child Protection Unit, Chhotaudepur regarding requirement of peon(office helper) at their office through outsourcing.
- (ci) No. /Chhotaudepur/312/2020 of the Assistant Labour Commissioner, Chhotaudepur regarding appointment of Computer Operator and peons in their office through outsourcing.
- (cii) Contract issued by the Deputy Agriculture Director(Training), Chhotaudepur regarding requirement of driver, peon and sweeper in his office through outsource.
- (ciii) No.RS/Makam/250 to 253/2021 dated 1-6-2021 of the Registration Inspector, Chhotaudepur regarding appointment of Class-4 peon in their office through outsourcing.
- (civ) No.Information-Chhota-Vahat.134/2020 dated 25-9-2020 of the Assistant Information Director, Chhotaudepur regarding requirement of peon and driver in their office through outsourcing.
- (cv) No.Information-Chhota-Vahat.130/2020 dated 17-9-2020 of the Assistant Information Director, Chhotaudepur regarding continuation of services of a driver and a peon appointed through outsourcing.
- (cvi) 2 Contracts issued by the Employment Officer(General), Chhotaudepur(in reference to Collector Office, Chhotaudepur's letter No,Makam/Vashi/2230 to 2269/2020 dt.14-8-20) regarding appointment of peons in their office through outsourcing.
- (cvii) No.EST/O.Appointment/2020 dated 16-9-2020 of the District Superintendent Land Office, Chhotaudepur regarding requirement of driver, peon cum water bearer and sweeper in their office through outsourcing.
- (cviii) No.O.S./2/K/935/2020-21 dated 14-9-2020 of the Deputy Forest Conservator, Chhotaudepur regarding requirement of driver in their office through outsourcing.
- (cix) No.O.S./2/K/935/2020-21 dated 1-6-2021 of the Deputy Forest Conservator, Chhotaudepur regarding requirement of driver in their office through outsourcing.
- (cx) O.No./DSWO/Vija/Outsource employee/2020-21/2414 dated -9-2020 of the Deputy Social Welfare Officer, Chhotaudepur regarding requirement of a Computer Operator, peon, sweeper in their office through outsourcing.
- (cxi) No.Tajar/Chhota/makam/Hajri/Vashi/1409 of the District Treasury Officer, Chhotaudepur regarding requirement of peons and sweeper in their office through outsourcing..
- (cxii) O.No.Bagat/Nabani/Vahat/ /20 dated 26-8-2020 of the Deputy Horticulture Director, Chhotaudepur regarding appointment of Computer operators, peon cum water bearer and sweeper for their office through outsourcing..
- (cxiii) O.No.Bagat/Nabani/Vahat/998/20 dated 15-5-2021 of the Deputy Horticulture Director, Chhotaudepur regarding appointment of Computer operator for their office through outsourcing..
- (cxiv) No.Makam/SB/OS Driver/4532/20 dated 31-12-2020 of the Police Superintendent, Chhotaudepur regarding appointment of drivers for their office at M.T.Branch through outsourcing..
- (cxv) No.Makam/SB/OS/Class-4/3512/2020 dated 25-9-2020 of the Police Superintendent, Chhotaudepur regarding appointment of peon cum water bearers, sweeper, head cook, mess servant and waterbearer, canal boy and water bearer, Cise, mocha and tailor at the various offices located in Chhotaudepur through outsourcing..
- (cxvi) No.CB/Muka/OS/1444/2020 dated 2-9-2020 of the Police Superintendent, Chhotaudepur in connection with the above.

- (cxvii) No.CB-2/OS/11/2021 dated 1.12.2021 of the Police Superintendent, Chhotaudepur regarding appointment of peon, sweepers and canal boy for their office through outsourcing.
- (cxviii) O.No.PLPV No.1.Chhotaudepur/SK/902/Year 2020 dated 31-12-2020 of the Executive Engineer, Pipe Line Project Division No.1, Chhotaudepur regarding requirement of driver cum peon for their office through outsourcing.
- (cxix) O.No.ISD No.2/SK/1445/Year 2020 dated 17-9-2020 of the Executive Engineer, Irrigation Scheme Division No.2, Bodeli regarding requirement of driver, peon cum drivers and watchmen for their office through outsourcing.
- (cxxx) O.No.ISD No.2/SK/Year 2021 dated 18-6-2021 of the Executive Engineer, Irrigation Scheme Division No.2, Bodeli regarding appointment of peon for their office through outsourcing.
- (cxxxi) Letter O.No.Spo/CU/Education/Vashi/280 to 305/2020 dated 8-9-2020 of the Office of the Sponsorship Administrator, Chhotaudepur, Integrated Tribal Development Scheme, Chhotaudepur containing the approved rates for monthly remuneration of peon, sweeper, watchman, cook, liftman, gardener, pump operator, data entry operator and driver.
- (cxxxii) No.Planning/Vahat/Vashi/349-51/2021 dated 26-4-2021 of the District Planning Unit, Chhotaudepur regarding granting of permission to the applicant to fill the vacancies of Special Project Associate cum consultant(SPAC) in the District Planning Office, Chhotaudepur through outsourcing.
- (cxxxiii) No.Planning/Vahat/Vashi/346-48/2021 dated 26-4-2021 of the District Planning Unit, Chhotaudepur regarding granting of permission to the applicant to fill the vacancies of Special Project Associate cum consultant(SPAC) in the District Planning Office, Chhotaudepur through outsourcing.
- (cxxxiv) No.Adm/Vashi/191/2020 dated 17-1-2020 of the Residential Additional Collector, Chhotaudepur regarding requirement of Technical Assistants and Multitasking Staff for their office through outsourcing.
- (cxxxv) No.Adm/Vashi/194/2020 dated 17-1-2020 of the Collector, Chhotaudepur regarding requirement of Technical Assistants and Multitasking Staff for their office through outsourcing and containing details of their wages.
- (cxxxvi) No.Noni/Makam/250 to 253/2021 dated 1-6-2021 of the Registration Inspector, chhotaudepur regarding requirement of peon through outsourcing.
- (cxxxvii) No.Makam/Vashi/412/2021 dated 20-5-2021 of the Mamlatdar, Jetpur, Pavi regarding appointment of peon in their office through outsourcing.
- (cxxxviii) No.Disaster/1/2021 dated 31-5-2021 of Mamlatdar, Sankheda regarding requirement of peon in their office through outsourcing.
- (cxxxix) No.Makam/Vashi/876 to 878/2020 dated 17-9-2020 of the Mamlatdar, Jetpur, Pavi regarding appointment of driver, peon, sweeper, mali and security guard in their office through outsourcing.
- (cxxx) Contract dated 15-9-2020 of Mamlatdar, Bodeli regarding appointment of computer operator, peon, mali, driver, sweeper, security guard through outsourcing.
- (cxxxxi) No.Makam/Vashi/287 to 290/2020 dated 16-9-2020 of the Mamlatdar, Chhotaudepur regarding appointment of driver, peon, sweeper, compuer operator in their office through outsourcing.
- (cxxxii) Contract dated 6-7-2021 of Mamlatdar, Naswadi regarding appointment of peon cum driver in their office through outsourcing.
- (cxxxiii) Contract dated 15-9-2020 of the Mamlatdar, Naswadi regarding appointment of Computer operator, driver, peon, sweeper and security guard in heir office through outsourcing.

- (cxxxiv) Makam/Vashi/497/2020 dated 28-8-2020 of Mamlatdar, Kawant regarding appointment of peon, security, computer operator and sweeper through outsourcing.
- (cxxxv) Contract dated 7-6-2021 of the Mamlatdar, Chhotaudepur regarding appointment of peon in their office through outsourcing.
- (cxxxvi) Contract dated 7-6-2021 of the Mamlatdar, Kawant regarding requirement of peon and driver in their office through outsourcing.
- (cxxxvii) Contract dated 4-6-2021 of the Mamlatdar, Jetpur-Pavi regarding requirement of peon and driver in their office through outsourcing.
- (cxxxviii) No.Makam/Vashi/650/2020 dated 15-9-2020 of Mamlatdar, Naswadi regarding appointment of computer operator, peon, driver, sweeper and security through outsourcing.
- (cxxxix) No.Makam/Vashi/692 to 695/2020 dated 31-8-2020 of Mamlatdar, Naswadi regarding requirement of employees in their office through outsourcing.
- (cxl) Contract dated 16-7-2020 of the District Education Officer, Chhotaudepur regarding requirement of peon and security for their office through outsourcing.
- (cxli) Contract dated 5.5.2021 of the Executive Engineer, Pipeline Division No.1, Chhotaudepur regarding requirement of employees for their office through outsourcing.
- (cxlii) Contract dated 31-12-2020 of the Executive Engineer, Pipeline Division No.1, Chhotaudepur regarding requirement of driver cum peon for their office through outsourcing.
- (cxliii) Contract dated 18-6-2021 of the Executive Engineer, Bodeli regarding requirement of peon for their office through outsourcing.
- (cxliv) Contract dated 9-8-2021 of the Assistant Director of Libraries, Mandvi regarding requirement of computer operator, driver, peon and sweeper in their office through outsourcing.
- (cxlv) O.No.PD/Vashi/Outsource/ /2021 dated 30-5-2021 of Veterinary Officer of Veterinary Hospital, Valsad for appointment of peon at Animal treatment centre at Valsad through outsource.
- (cxlvi) 2 Contracts dated 1-4-2021 of the Veterinary Officer, Veterinary Hospital, Dharampur regarding appointment of driver and peons in their hospital through outsource.
- (cxlvii) O.No.GH/Lab/Outsource/Manpower/1048-50/2021 dated 14-4-2021 of the Superintendent, General Hospital, Chhotaudepur regarding requirement of laboratory technicians, laboratory assistants, data entry operators, watchmen and sweepers for their hospital through outsourcing.
- (cxlviii) Outward No.Hasab/2030/406 dated 15-9-2020 of the Principal of Shri C.H.Bhil Government Arts & Commerce College, Naswadi, Chhotaudepur regarding appointment of watchmen, sweepers and gardener for the said college through outsourcing.
- (cxlix) O.No.GAC/Vahat/2021/53 dated 12-2-2021 of the Principal, Government Arts College, Kanvat, Chhotaudepur regarding appointment of sweeper for the college through outsourcing.
- (cl) No.Ref.No.GSCP/294/2021 dated 27-4-2021 of the Principal, Govt. Science College-Pardi, Valsad regarding appointment of peons for their college through outsourcing.
- (cli) Contract dated 21-1-2021 of the Principal, Government Basic Woman Pedagogic School, Vadodara regarding renewal of services of warden, cook and sweeper and watchman at the school(appointed through outsourcing).
- (clii) O.No.Diet/Makam/Outsource Appointment/2021-22/1360 dated 20-4-2021 of the Principal, District Education and Training Institute, Valsad regarding appointment of Computer, peons, water bearer and sweeper through outsource.
- (cliii) No.GLRS.O.No.13 and GLRS O.No.14 both dated 23-4-2021 of the Principal, Girls Literacy Residential School, Karchond, Dharampur,

Valsad regarding appointment of peon and sweepers at this school through outsourcing.

- (cliv) O.No.K-2/Makam/Work order/Agency/2021 dated 26-7-2021 of the District Education Officer, Chhotaudepur regarding services of employees for peon and security guard(Class-4) getting service from Government Secondary Schools of Chhotaudepur district through outsource agency stating that if the employees under contract do not perform satisfactorily, their services shall be revoked.
- (clv) Ref.No.445/2021 dated 5-4-2021 of the Principal, Model School, Naswadi, Chhotaudepur informing about the appointment of security guard in their school through outsourcing by the applicant.

8. The applicant submits that it provides manpower supply services to several Government authorities/entities and that the applicant is eligible to claim exemption benefit under Sr.No.3 of Notification No.12/2017-Central Tax(Rate) dated 28-6-2017 for pure services(supply of manpower, security service) provided to Central Government, State Government, Local Authorities, Government Entities as detailed above subject to the condition that the services provided to these entities mentioned above are provided by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution of India or in relation to any function entrusted to a Municipality under Article 243W of the Constitution of India.

9. Question on which Advance Ruling sought

*“Whether the applicant is liable to pay GST on man power services provided to the Central Government, State Government, Local Authorities, Governmental Authorities and Government Entities?”*

**Personal Hearing**

10. Shri Abhishek Khatri, C.A. appeared for the hearing (Video Conferencing) on 27-7-2021 and reiterated the contents of the application.

**FINDINGS:**

11. At the outset we would like to make it clear that the provisions of CGST Act and GGST Act are in parimateria 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.

12. We have carefully considered all the submissions made by the applicant. We note that Revenue has neither submitted any comments nor appeared for the hearing.

13. **On careful study and examination of all the 155 contracts/work orders presented before us, we categorise the service recipients broadly into four categories:**

- i. Government Schools** (refer para 7 Sr.No.cliii to clv)
- ii. Government Colleges** (refer para Sr.No.cxlvi to clii)
- iii. Government Offices** (refer para 7 Sr.No.i to cxliv)
- iv. Government Hospitals** (refer para 7 Sr.No.cxlv to cxlvii)

## Government Schools as Service Recipient

14. We refer to Sr.No.66 (b) to Notification 12/2017 CT (R) dated 28-6-17, reproduced as follows:

| Sl.No. | Chapter      | Description of Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Rate | Condition |
|--------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----------|
| 66.    | Heading 9992 | <p><b>Services provided –</b></p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;</p> <p><b>(b) to an educational institution, by way of,-</b></p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p><b>(iii) security or cleaning or house-keeping services performed in such educational institution;</b></p> <p>(iv) services relating to admission to, or conduct of examination by, such institution;</p> <p>(v) supply of online educational journals or periodicals:</p> <p>Provided that nothing contained in sub-items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.”;</p> | Nil  | Nil       |

14.1 With reference to Schools, providing services by way of preschool education and education up to higher secondary school or equivalent, we find that vide said entry 66(b) to said Notification, services provided to them are exempted from GST, for the following services:

- i. Security service.
- ii. Cleaning or house-keeping services performed in such educational institutions.
- iii. catering/mid-day meal scheme sponsored by the Government.

14.2 We note that the following Service recipients are covered under the said entry 66(b):

- (i) Girls Literacy Residential School, Karchond, Dharampur, Valsad;

We hold that services performed by the peon and sweeper are covered under housekeeping and cleaning services respectively.

- (ii) Government Secondary Schools of Chhotaudepur district:  
We hold that services performed by the peon and sweeper are covered under housekeeping and cleaning services respectively; and the services of security guard are covered under the security services.
- (iii) Model School, Naswadi, Chhotaudepur:  
We hold that the services performed by the security guard is covered under the security services.

14.3. Further we hold that the said entry 66(b) of Notification 12/2017-CT(R) is the relevant GST exemption entry to the aforementioned mentioned (i) to (iii) recipients.

14.4. We find that the applicant holds Government Schools (and also Government Colleges, offices and hospitals) as Government and cites sr no 3 of said Notification, for exemption to not only schools but also to all the applicant's cited service recipients. We find no merit in applicant's submission to consider sr no 3 of said Notification in subject matter.

#### 15. Government Colleges as service recipient:

We find that the scope of exemption made available at sr no 66(b) to cited Notification 12/2017-CT(R) excludes from its purview Colleges providing education above higher secondary schooling. With no specific exemption for the services provided to these educational institutions, services provided to the following recipients categorised under Government colleges, by the applicant are taxable.

On reading of the 155 copies of contracts and work orders submitted by the applicant, the Colleges under this category are as follows:

- (i) Shri C.H.Bhil Government Arts & Commerce College, Naswadi, Chhotaudepur.
- (ii) Government Arts College, Kanvat, Chhoteudepur.
- (iii) Govt. Science College-Pardi, Valsad.
- (iv) District Education and Training Institute, Valsad, providing training and orientation to school teachers, head masters, heads of school complexes etc.
- (v) Government Basic Woman Pedagogic School, Vadodara: Shri Khatri informed that the courses provided are of B.Ed and M.Ed.

#### 16. Government Hospitals as service recipient:

We find that exemption to services provided by clinics/clinical establishments is covered under two entries of Notification No.12/2017-Central Tax(Rate) dated 28-6-2017 i.e. Sr.No.46 and 74 respectively which read as follows:

| Sl.No. | Chapter      | Description of Service                                                                                                                                                                                                                                   | Rate | Condition |
|--------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----------|
| 46.    | Heading 9983 | Services by a veterinary clinic in relation to health care of animals or birds.                                                                                                                                                                          | NIL  | NIL       |
| 74.    | Heading 9993 | Services by way of-<br>(a) health care services by a clinical establishment, an authorised medical practitioner or para-medics;<br>(b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above. | NIL  | NIL       |

We find that the aforementioned entries covers services **provided by** veterinary clinics/clinical establishments i.e. hospitals. However, the scope of GST exemption available at above said two entries (46 & 74) does not cover supply of services **provided to** veterinary clinics/clinical establishments. From the study of all the copies of various contracts /work orders submitted by the applicant, we find that the following contracts pertain to hospitals:

- (i) Manpower supply of services of peon supplied to the Veterinary Hospital, Valsad.
- (ii) Manpower supply of services of driver and peons supplied to the Veterinary Hospital, Dharampur.
- (iii) Manpower supply of services of laboratory technicians, laboratory assistants, data entry operators, watchmen and sweepers to General Hospital, Chhotaudepur.

We hold that the subject service provided to Hospitals, aforementioned mentioned above (i) to (iii) is not covered at entry No. 46 & 74 of the said Notification.

#### 17. **Government Offices as Service Recipient.**

- i. As we find specific entry for specific services provided to schools, as per entry 66(b) to Notification 12/2017-CT(R ), and thereby such services provided to schools are exempted from GST; we find no Notification exempting services provided to/in Government Offices.
- ii. Further, we do not find merit in applicant's contention that services provided to Government Offices are to be equated as services provided in relation to Panchayat/ Municipality functions. If such a meaning is to be arrived for any services provided to Government offices be exempt from GST, then, that would mean that each and every service provided to/in relation to a Government Office functioning, including each and any service provided to all the Government employees working in that office, whatsoever supply of service, for the employees who function in that office will also be exempted. If Government framed a specific entry ( entry 66(b) of NT 12/2017-CT(R)) exempting certain services provided to/in educational institutions, then Government would also have had a specific entry exempting services provided to/in Government offices, if that was the intention of the Government. Now that we do not have any such specific entry, it would not be the correct interpretation of the law to construe that services provided and consumed in Government offices are to be equated as services in relation to panchayat/ Municipality functions. In absence of any specific GST exemption for services consumed within the said offices, we find no merit to consider applicant's submission for GST exemption. We find that the applicant has misconstrued serial number 3 of NT 12/2017-CT(R) to be applicable in subject matter. In conspectus of aforementioned discussions, We dismiss such claims made by the applicant.
- iii. For the present case, what we infer is, the eligibility to the said entry of Cited Notification 12/2017- CT (R), lies in the wordings whether Services are provided by way of an activity in relation to a Panchayat/ Municipality Function. The wording in the Notification '**services by way of** an activity in relation to Panchayat/ Municipality Function' will have to read as 'services in relation to a panchayat/ municipality function'. This is the plain way of reading these wordings of the cited entry of the Notification. To illustrate, at sr no 12 of said Notification, we have the wordings, '**Services by way**

of renting of residential dwelling for use as residence’, for which the plain meaning is ‘Renting of residential dwelling services’. Further at sr no 18 of the said Notification, we read the wordings as, **‘Services by way of transportation of goods’** for which the plain meaning is ‘Transportation of goods service’.

We have winnowed the plain meaning of the words, as follows:

| Entry no of Notification<br>12/2017-CT(R ) | Wordings of the Notification                                                                                                                                                                                                                          | Plain meaning                                                      |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 3                                          | <i>Pure services.....<b>by way of</b> any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</i> | Pure services.....in relation to Panchayat/ Municipality functions |
| 12 (for illustration purpose)              | <b>Services by way of</b> renting of residential dwelling for use as residence’                                                                                                                                                                       | Renting of residential dwelling services                           |
| 18 (for illustration purpose)              | <b>Services by way of</b> transportation of goods                                                                                                                                                                                                     | Transportation of goods service                                    |

18. The Computer Operators, Peons, Sweepers, Drivers services are utilised in the Government Offices. They work in the office during office hours/ extra office hours as per requirement. To detail further, Peons move files, handle the work of Xerox, arranges for food and water for the employees as required, operate the lift, AC machines, mikes, fax machines as and when required and during meetings it will be their responsibility to switch off the mikes, AC machines, fans, lights etc. after the end of such meetings. Drivers will be required to keep the vehicles clean and in ready to travel condition. Besides, the watchman, gardener, cooks, sweeper, water bearer are all providing services within the offices/hospitals/institutions in which they are serving. We therefore find that since these services are supplied, utilised and consumed in the offices/hospitals/institutions, they cannot be equated as services in relation to Panchayat/ Municipal functions.

19. We find that the applicant has cited reference to certain Advance Ruling pronounced. However, as per the provisions of Section 103 CGST Act, the Advance Ruling pronounced by the Advance Ruling Authority shall be binding only on the applicant who had sought it and the concerned officer in respect of the applicant. Further, as we held that subject services supplied, utilised and consumed in the said offices cannot be equated as services in relation to panchayat/municipal functions, the reference to Doypack Systems case is not applicable in subject matter.

20. In Conspectus of aforementioned findings, we pass the Ruling:

### **RULING**

1. The Subject Supply for the purpose of Security, Cleaning and Housekeeping services provided to the cited schools are **exempt** from GST.
2. GST is liable to be paid on subject supply provided to all cited Government Colleges providing education services of above higher secondary level.

3. GST is liable to be paid on subject supply provided to all cited Government offices.
4. GST is liable to be paid on subject supply provided to all cited Government hospitals.

**(SANJAY SAXENA)**  
**Member(S)**

**(ARUN RICHARD)**  
**Member(C)**