

**KERALA AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX DEPARTMENT
TAX TOWER, THIRUVANANTHAPURAM**



BEFORE THE AUTHORITY OF: Dr S.L. Sreeparvathy, IRS &
: Shri Abraham Renn S, IRS

Legal Name of the applicant	M/s. Zigma Global Environ Solutions Private Ltd
GSTIN	322100000232ARL
Address	24, KalaimagalKalvi Nilayam, KalaimagalKalvi Nilayam Road, Erode, Tamil Nadu - 638001.
Advance Ruling sought for	a. Classification of the services viz "Bio-Mining and Scientific Closure of Legacy wastes at the dumpsite in Kureepuzha, Kollam to be provided by the Applicant to the Superintending Engineer, Kollam Municipal Corporation b. Whether aforesaid services provided by the Applicant are exempted under Sl.No.3 of Notification No.12/2017 dated 28-07-2017 as amended?
Date of Personal Hearing	08.12.2021
Authorized Representative	Mr. B. Venkateswaran

ADVANCE RULING No.KER/146/2021 Dtd 25.08.2022

1. M/s. Zigma Global Environ Solutions Private Limited (**hereinafter referred to as the applicant**) are the service provider of Municipal Solid Waste (MSW) management solutions.



2. At the outset, it is clarified that the provisions of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act) and the Kerala State Goods and Services Tax Act, 2017 (hereinafter referred to as KSGST Act) are the same except for certain provisions. Accordingly, a reference hereinafter to the provisions of the CGST Act, Rules and the notifications issued there under shall include a reference to the corresponding provisions of the KSGST Act, Rules and the notifications issued there under.

3. The Applicant requested an advance ruling on the following:

3.1. Classification of the services viz “Bio-Mining and Scientific Closure of Legacy wastes at the dumpsite in Kureepuzha, Kollam” to be provided by the Applicant to the Superintending Engineer, Kollam Municipal Corporation?

3.2. Whether aforesaid services provided by the Applicant are exempted under Sl.No.3 of Notification No.12/2017 dated 28.06.2017 as amended?

4. Contentions of the Applicant:

4.1. The applicant is the service providers of the Municipal solid waste management solutions. They are offering solutions involving segregation, treatment, recycling of municipal solid waste (MSW) and thus clearing MSW landfills. ZGES's team of design experts and environmental engineers are working with a mission of transforming the waste in the dump yards to add immense value in enabling circular economy and thus free the country from the perils of air pollution, water pollution and soil contamination. The services provided by Zigma are mandated under the Solid Waste Management Rules (SWM), 2016 and Central Pollution Control Board Guidelines for Disposal of Legacy Waste, February, 2019. The Kollam Municipal Corporation (KMC), have invited request for proposal for Bio-Mining and Scientific Closure of Legacy wastes at the dumpsite in Kureepuzha, Kollam. With reference to this, the



applicant wishes to know the classification of the services provided, taxability of the services rendered by them to the Municipal Corporation, Kollam. It is also submitted that at present, the applicant has not registered with GSTN and hence obtained user id for the purpose of advance ruling and payment only.

4.2. The applicant submitted that Kollam Municipal Corporation (KMC) invited detailed proposals (bid) from interested parties having at least 3 years of experience in rehabilitation of dumpsites in India or abroad for Bio-Mining and scientific closure of legacy wastes at the existing dumpsite in Kureepuzha, Kollam. The project is based on 'Design and Build Basis'. In accordance with the Solid Waste Management Rules (SWM), 2016 it is required to carry out the treatment and disposal of the municipal solid waste in a scientific manner. As per the provisions of the SWM Rules, the existing landfill sites (dumpsites) should be improved in accordance with the specifications given in Schedule III of the Rules, complying the conditions in Clause J, Schedule I of SWM Rules. The scope of work includes recovery of 5.80 acres of land at Kureepuzha site as indicated in the enclosed drawing by adopting a combination of Bio-mining and clearing of site (within 5 months) and Capping rejects (7 months) methods or the successful bidder is free to adopt for a zero residue / reject methodology where the whole land is reclaimed. The successful bidder shall process approximately 1 lakh cum of old garbage as (a) >80% of waste shall be bio-mined to recover compost and RDF material, (b) <20% of waste shall be capped as per SWM Rules and PC guidelines or, (c) 100% of the bio-mined waste must be removed from site as per CPHEEO manual and CPCB guidelines. The bidder shall design and construct the project in accordance with the requirements as set out in this section of 'Technical Bid document'. The design and drawings including detailed constructional drawings are to be



submitted by the Contractor before construction and as per site conditions, which shall be implemented after verification and approval by KMC.

4.3. It is submitted that the contractor shall carry out baseline environmental survey of the site as per Environment Management Plan and specification. The contractor shall conduct its own due diligence for site investigation analyzing the characteristics, composition and quantum of the waste at the project site. Dumpsite reclamation will be done by dividing the site into suitable sectors / loops in consultation with the Engineer-in-charge based on the priority of land reclamation. Excavating the existing mixed compacted waste in the land portion allocated / earmarked by the authority and sieving them by mechanical sieving machine or any other suitable technology proposed and accepted by the Engineer-in-charge. The contractor shall deploy sufficient machinery, manpower and required resources to execute the project scope within the project duration. Provision, installation, operation and maintenance of plant, machineries, infrastructure facilities and amenities for excavation, sieving of the excavated waste, storing the segregated materials, reuse, marketing, selling, and transporting them from the project site.

4.4. Further construction of temporary shed, platform and creation of facilities for handling, separating, segregating, storing and quantifying of the excavated waste and processing of the material will be the responsibility of the bidder, and the additional payment will be made for the same. Excavating the soil which lost its stability due to MSW dumping with necessary dewatering works in the portion of the land earmarked at the cost of the contractor. Excavated waste brought for segregation and processing from the earmarked land portion shall be quantified (in cubic meter, and weight based on number of vehicles trips and capacity) after excavation and record of the same shall be maintained by the contractor and authority jointly. Segregate the



excavated MSW in the land portion earmarked into as many kinds and categories as possible of useful material such as compost, soil conditioner, recyclables, raw RDF, filler material (soil, C&D) and un-useful material such as residual solid waste. Packing, storing, stacking, selling, diverting for recycling, marketing and recycling of all useful materials shall be completed within thirty days of segregation at the cost of the contractor, so that no accumulation at the storage facility at the project site beyond thirty days. Baling, packing, stacking, storing and sale of non-recyclable fraction of high calorific value as raw material to RDF producer / user or sale to waste to energy plant or co-processing in cement plants or to thermal power plants. Scientific disposal / capping of residual solid waste / inert waste shall be carried out as per SWM Rule 2, 2016, SWM CPHEO Manual, 2016 and instructions of the engineer-in-charge within thirty days of segregation at the cost of the contractor, without accumulation in the storage facility at the site beyond thirty days. The contractor shall hand over reclaimed land and scientific residual solid waste disposal site to the authority in a good and acceptable condition as per SWM Rule, 2016. Record of the residual solid waste disposal quantity (in cubic meter, based on number of vehicles trips and capacity) shall be maintained by the contractor. Carrying out the entire project work in accordance with the detailed plan of action and schedule proposed by bidder and approved by the authority at the cost of the contractor. Create facilities and make arrangements for controlling / mitigating the emission, pollution and contamination (environmental impact) including air, water and solid including mitigation for of dust, odor and noise pollution at the cost of the contractor and measures for dust mitigation shall be displayed prominently at site for public viewing. Construction of temporary site office, providing water, power, sanitation facilities and accommodation facilities for workers at the project as per statutory standards at the cost of the contractor. Providing security arrangement for the project site, machineries,



equipment etc. at its own cost. Bio-mining process is as follows: pre-stabilization – the entire landfill site is converted into equal sized windrows and turned frequently along with spraying of bio-culture and de-odouriser. This would ensure removal of stench, reduction of flies, elimination of pathogenic activities, complete bio-degradation and reduction of moisture. Sorting and segregation – in this stage, the mobile state of the art system separates the excavated landfill waste into soil, stones and combustibles with utmost accuracy thus ensuring an impeccable quality of aggregate. Disposal – in this stage, the non-combustible fractions namely soil and stones are disposed for construction / earth filling and combustible fractions as Refuse Derived Fuel to Cement companies.

4.5. It is also submitted that the applicant is providing solid waste management as per the provisions of Solid Waste Management Rule, 2016 and Central Pollution Control Board Guidelines for Disposal of Legacy Waste, February, 2019. Bio-remediation and Bio-mining of old municipal dumpsites refers to the excavation of old dumped waste and make windrow of legacy waste thereafter stabilization of the waste through bio-remediation i.e., exposure of all the waste to air along with use of composting bio-cultures, i.e., screening of the stabilized waste to recover all valuable resources (like organic fines, bricks, stones, plastics, metals, clothes, rags etc.) followed by its sustainable management through recycling, co-processing, road making etc. The first step is to excavate legacy waste, loosen it and make windrows so as the leachate can be dried off through solar exposure and all the entrapped methane is removed from the heap. All biodegradable waste, like discarded food, fruit, flower and garden waste, needs air to decompose it in an odourless way without producing leachate. So, the first step in stabilizing and bringing down airless legacy waste is to expose as much of it as possible to air. Addition of composting bio-cultures speeds up decomposition and rapidly creates



biological heat within the waste that helps to dry it out and reduce its volume 35 to 40%. This happens through loss of moisture and by decomposition of some of the aerated waste to carbon dioxide and water vapour. This is called bio-remediation and makes the waste dry enough for screening. Waste is called stabilized when there is no more generation of heat or landfill gas or leachate, and seeds are able to germinate in it. The land which was hosting waste dumps is now fully recovered for alternate uses. Bio-mining and bio-remediation processes should be adopted as early as possible to ensure holistic solid waste management." Guidelines for disposal of legacy waste (old municipal solid waste) explains the various steps involved in bio-mining as: Bioremediation and bio-mining of old municipal dumpsites; processing bioremediation and bio-mining; processing equipment's for processing legacy waste, treatment process, use of screened fraction, process management, space management, leachate management, use of recovered space, bio-mining below ground waste.

4.6. With reference to the classification of the services provided by the applicant, the predominant characteristic of the work is "Solid Waste Management" and the applicant is of the view that the services to be provided by them falls under SAC Code No. 9994 "Sewage and waste collection, treatment and disposal and other environmental protection services" and in particular Group 99943 Waste treatment and disposal services" as per Annexure to Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017. With reference to the rate of GST for the services provided by the applicant, it is submitted that the services provided by the applicant are exempted under SI.No.3 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 as amended.

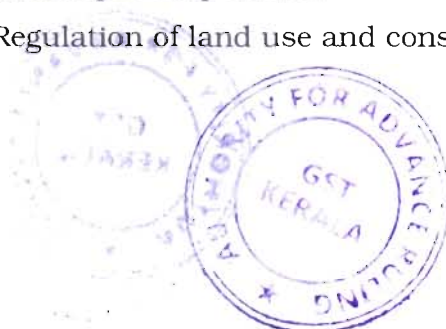


Sl.. No.	Code	Description of services	Rate	Condition
3	99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity 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 is NIL rate and NIL condition.	Nil	Nil

4.7. It is further contended that from the scope of the services, it is to be understood that the applicant is to provide exclusive services only and not supply any goods in whatsoever manner in the execution of Disposal of legacy waste from the existing Kurumbapet dumping site, through Bioremediation & Bio-mining means with complete reclamation of the dumpsite land in compliance with Solid Waste Management (Management & Handling) Rules, 2016. Hence the services to be provided by the Applicant are "Pure services".

4.8. As per the Kerala Municipality Act of 1994, the Government of Kerala transferred powers and functions to local self-governments in 1995, along with institutions, offices, and functionaries. Consequently, 18 functions are maintained by the Municipal Corporation:

- i. Regulation of land use and construction of buildings



- ii. Roads and bridges
- iii. Sanitation and Solid Waste Management
- iv. Slum improvement / up-gradation
- v. Urban poverty alleviation
- vi. Provision of urban amenities such as parks and playgrounds
- vii. Promotion of cultural, educational, and aesthetic aspects
- viii. Burial grounds and crematoria
- ix. Cattle pounds
- x. Public health - Sewerage, water supply
- xi. Registration of births and deaths
- xii. Public conveniences including street lighting, parking lots, etc.
- xiii. Regulation of Slaughterhouses
- xiv. Spatial planning (urban and socio-economic planning)
- xv. Urban forestry
- xvi. Fire fighting
- xvii. Education
- xviii. Safeguarding the interests of weaker sections

4.8.1. 'Local authority' has been defined in clause (69) of section 2 of the CGST Act, 2017 and reads as:

(69) "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 371 A of the Constitution.

The functions entrusted to a municipality under the Twelfth Schedule to Article 243W of the Constitution are as under:

- (a) Urban planning including town planning.
- (b) Regulation of land-use and construction of buildings.
- (c) Planning for economic and social development.
- (d) Roads and bridges.
- (e) Water supply for domestic, industrial and commercial purposes.
- (f) Public health, sanitation conservancy and solid waste management.
- (g) Fire services.
- (h) Urban forestry, protection of the environment and promotion of ecological aspects.
- (i) Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
- (j) Slum improvement and up-gradation.
- (k) Urban poverty alleviation.
- (l) Provision of urban amenities and facilities such as parks, gardens, playgrounds.
- (m) Promotion of cultural, educational and aesthetic aspects.



- (n) Burials and burial grounds: cremations, cremation grounds; and electric crematoriums.*
- (o) Cattle pounds; prevention of cruelty to animals.*
- (p) Vital statistics including registration of births and deaths.*
- (q) Public amenities including street lighting, parking lots, bus stops and public conveniences.*
- (r) Regulation of Slaughterhouses and tanneries.*

4.9. Therefore, Kollani Municipal Corporation is a local authority as defined in clause (69) of Section 2 of the CGST Act, 2017 and the work entrusted with the applicant fall under the functions entrusted to a municipality under the twelfth schedule to Article 243W of the Constitution viz. (f) public health, sanitation conservancy and solid waste management. Though the primary purpose of the activity done by the applicant is "Solid Waste management" falling under Public health, sanitation conservancy and solid waste management at SI. No. (f) of Article 243 W, as per the guidelines issued by the Central Pollution Control Board it will also be covered under;

- Urban planning including town planning. (SI. No. a of 243 W)
- Urban forestry, protection of the environment & promotion of ecological aspects. (SI. No.h of 243 W)

4.10. The relevant paragraphs of the guidelines issued by the Central Pollution Control Board in connection with the above states that, *1.0 Present Status of Legacy Waste & its impact on Environment there are two major challenges of solid waste management in our cities/towns:*

- (1) managing the continuous flow of solid waste on a daily basis, and*



(2) dealing with the legacy of neglect which has resulted in garbage heaps having been built up at dumpsites that were meant for waste processing and landfills.

4.11. The sites for landfills were originally located outside the cities, but as the cities have expanded, the dumpsites are now almost inside the cities. Delhi's open dumps at Ghazipur (69 metres high), Okhla (55 metres high) and Bhalswa (56 metres high), for example, are all much higher than the permissible height limit of up to 20 metres, and way past their capacity of holding waste for which they were set up. It is estimated that more than 10,000 hectares of urban land is locked in these dumpsites in India. In the absence of exposure to air, the high-rises of rotting mixed waste on these sites generate methane (a greenhouse gas) and other landfill gases, which contribute to global warming. They also produce leachate (liquid generated by airless waste) which pollutes groundwater. Frequent outbreaks of fire at the dumpsites lead to air pollution. Further, the benefit of bio-mining lies in abatement of ongoing and future pollution and ill health and in the recovery and re-use of valuable space. Cleared dumps are not permitted for habitation for at least 15 years (SWM Rules Schedule I, H (2)). This is because of unhealthy leachate below the site and formation of flammable and offensive landfill gases from waste pockets that may remain unexcavated. Permissible options are reuse for SWM, open stadium, sports grounds, parks and gardens, parking lots, container yards, warehouses of non-flammables and similar facilities where people are not living or working all day and night.

4.12. From the above it is to be understood that the services provided by the applicant is "Solid Waste Management only". In the case of Applicants GSTN registration 37AAACZ8255D1Z5 at Andhra Pradesh, the Authority for Advance Ruling - Andhra Pradesh, in their Advance Ruling has held that "Solid Waste Management Project - Remediation of Existing MSW Dumpsite at Ramapuram



through Bio-Mining Process under implementation of the Smart City Mission in Tirupati fall under SI. No. 32 of Heading 9994 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017. Further the Authority has held that said service is exempted under SI.No.3 of Notification 12/2017 dtated 28.07.2017 as amended. The decision taken by the AAR AP IN R NO-1O-AP-GST-2020 DT-05-05-2020 is squarely applicable in the present issue also. Further in case of Applicants GSTN: 33AAACZ8255D1ZD at Tamilnadu, the Authority for Advance Ruling Tamil Nadu vide order No.35/AAR/2020 dated.21.10.2020 has held that "Solid Waste Management Project - Remediation of Existing MSW Dumpsite at VELANDIAPLAYAM through Bio-Mining Process under implementation of the Smart City Mission in Erode fall under SI. No. 32 of Heading 9994 of Notification No.11/2017 Central Tax (Rate) dated 28.06.2017. Further the Authority ha held that said service is exempted under SI.No.3 of Notification 12/2017 dated 28.07.2017 as amended. The decision taken by the AAR TN in the above said order is squarely applicable in the present issue also.

4.13. In view of the above it is submitted that the services to be provided by the applicant to the KOLLAM MUNICIPAL CORPORATION, KERALA is exempted from payment of GST as per SI.No. 3 of Notification No. 12/2017 Central Tax (Rate) dated 28-07-2017 as amended.

5. Comments of the Jurisdictional Officer:

The application was forwarded to the jurisdictional officer as per provisions of Subsection (1) of Section 98 of the CGST/SGST Act. The jurisdictional JC submitted that M/s Zigma Environ solutions Pvt limited is not a registered assessee of that office and they had only obtained a temporary ID GSTN temp 32100000232 ARL for the Advance Ruling. Hence no detailed information regarding the applicant could be obtained from the GSTN backend.



6. Personal Hearing:

The applicant was granted an opportunity for a personal hearing on 08.12.2021 via virtual mode. Sri B. Venkateswaran, Authorized Representative of the applicant attended the personal hearing. The representative reiterated the contentions made in the application.

7. Discussion and Findings:

7.1. The issue was examined in detail. The applicant is a municipal solid waste management company which offers solutions involving segregation, treatment and recycling of municipal solid waste and thus clearing MSW landfills. The question before the authority is the classification of the services namely "Biomining and scientific closure of legacy wastes of the dumpsite in Kureepuzha, Kollam" proposed to be provided by the applicant to Kollam Municipal Corporation. The applicant claims that the services proposed to be rendered by them fall under the SAC 9994: Sewage and waste collection treatment and disposal and other environmental protection services; and is exempted under Sl. No. 3 of the Notification No. 12/2017 CT (Rate) dated 28/6/2017 as amended.

7.2. The claim of the applicant was examined in light of the provisions contained in notification No. 11/2017 Central Tax (Rate) dated 28.6.2017. The entry reads as follows:-

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate(per cent)	Condition
32	9994	Sewage and waste	9	Nil



		collection, treatment and disposal and other environmental protection services		
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7.3. Further, the relevant portion of the Scheme of Classification of Services under GST notified as Annexure to Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 reads as follows:

Heading 9994		Sewage and waste collection, treatment and disposal and other environmental protection services
Group 99941		Sewage, sewage treatment and septic tank cleaning services
	999411	Sewerage and sewage treatment services
	999412	Septic tank emptying and cleaning services
Group 99942		Waste collection services
	999421	Collection services of hazardous waste
	999422	Collection services of non-hazardous recyclable materials
	999423	General waste collection services, residential
	999424	General waste collection services, other nowhere else classified
Group 99943		Waste treatment and disposal services



	999431	Waste preparation, consolidation and storage services
	999432	Hazardous waste treatment and disposal services
	999433	Non-hazardous waste treatment and disposal services
Group 99944		Remediation services
	999441	Site remediation and clean-up services
	999442	Containment, control and monitoring services and other site remediation services
	999443	Building remediation services
	999449	Other remediation services nowhere else classified
Group 99945		Sanitation and similar services
	999451	Sweeping and snow removal services
	999459	Other sanitation services nowhere else classified
Group 99949		Others
	999490	Other environmental protection services nowhere else classified

7.4. It is inferred from the submission made by the applicant and the records produced before this authority that the activities undertaken by the applicant are containment of waste, temporary storage of hazardous and non-hazardous waste, treating and disposing of the waste by processing in a facility that meets the legal standards. The ultimate goal of the activity is the reclamation of the land after clearing the waste and the activity undertaken by the applicant is the removal of waste as per the norms of Solid Waste Management Rules 2016. The



activity of the applicant merits classification under SAC 9994 - Sewage and waste collection, treatment and disposal and other environmental protection services - Group - 99943 - Waste treatment and disposal services as per Annexure to Notification No.11/2017 CT (Rate) dated 28.6.2017.

7.5. The next issue to be examined is whether the services rendered by the applicant are eligible for exemption as per entry at SL.No. 3 of the Notification No. 12/2017 CT (Rate) dated 28.6.2017. SL.No.3 of the Notification No. 12/2017 CT (Rate) dated 28.6.2017as amended by Notification No. 16/2021 Central Tax (Rate) dated 18.11.2021 reads as follows:-

Sl.No.	Chapter, Section, Heading, Group or Service Code (Tariff	Description of Services	Rate(per cent)	Condition
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 by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the	Nil	Nil



		Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution		
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7.6. The above entry exempts 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 by way of any activity in relation to any function entrusted to a Panchayat under article 243 G of the Constitution, or in relation to any function entrusted to municipality under article 243 W of the Constitution. In order to qualify for the exemption under the above entry, the following conditions are to be satisfied:

- The services must be pure services
- It must be provided to the Central Government, State Government, Union Territory or local authority
- The pure services must be by way of any activity in relation to any function entrusted to a Panchayat under Article 243 G of the Constitution or in relation to any function entrusted to Municipality under article 243 W of the Constitution

7.7. As revealed from the records produced before this authority, the services rendered by the applicant are devoid of any incorporation of goods in the process of supply. Thereby the same is eligible to be classified as pure services excluding works contract service and other composite supplies involving the supply of any goods. Thereby the first condition is satisfied.

7.8. Further "Local authority" as defined under subsection (69) of section 2 reads as follows:-



(69) "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 (Central Act 41 of 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 and article 371J [KSGST (Amendment) Act, 2018] of the Constitution; or

(g) a Regional Council constituted under article 371A of the Constitution

Accordingly, the second condition is also satisfied.

7.9. The next condition to be fulfilled is whether the services is by way of any activity in relation to any function entrusted to the Municipality under Article 243 W of the Constitution. The Twelfth Schedule to the Constitution deals with the provisions that specify the powers, authority and responsibilities of Municipalities; it includes 18 matters. Sl.No. 6 of the Twelfth Schedule to the Constitution under article 243W deals with *Publichealth, sanitation conservancy and solid waste management*. The services proposed to be extended by the applicant to the Kollam municipal corporation are Biomining and Scientific closure of existing waste at the dumpsite Kureepuzha, Kollam which is covered under this item. Thereby the 3rd condition is also satisfied.



7.10. Accordingly, the services provided by the applicant are exempted under Sl.No. 3 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 as amended.

Given the observations stated above, the following rulings are issued:

RULING

Question 1: Classification of the services i.e., "Bio-mining and scientific closure of legacy wastes at the dumpsite in Kureepuzha, Kollam" to be provided by the Applicant to the Superintending Engineer, Kollam Municipal Corporation.

Ruling: The above services are classifiable under SAC 9994 as per the Annexure to Notification No. 11/2017-C.T. (Rate) dated 28.06.2017.

Question 2: Whether aforesaid services provided by the applicant are exempted under Sl.No.3 of Notification No.12/2017 dated 28.07.2017 as amended?

Ruling: The aforesaid services provided by the applicant are exempted under Sl. No. 3 of the Notification No. 12/2017-C.T. (Rate) dated 28.06.2017 as amended.


Sreeparvathy S.L.

Joint Commissioner of Central Tax
Member


Abraham Renn S

Additional Commissioner of State Tax
Member



To,

M/s. ZIGMA GLOBAL ENVIRON SOLUTIONS PRIVATE LTD
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Copy to,

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682018. [E-mail ID: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department,
Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The Joint Commissioner, State Goods and Services Tax Department,
Kollam.[E-mail ID: klmdc.ctd@kerala.gov.in]

