

ODISHA AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICE TAX (GST)  
RAJASWAVIHAR, BHUBANESWAR-751007(ODISHA)  
PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING  
U/S.98 OF THE GOODS AND SERVICE TAX ACT, 2017

**Members Present:**

1. Sri Gopal Krishna Pati, IRS, Additional Commissioner, Office of the Chief Commissioner, GST, Central Excise & Customs, Bhubaneswar
2. Sri P.K.Mohanty, OFS(SS), Special Commissioner of CT&GST, Commissionerate of CT&GST, Odisha, Baniykar Bhawan, Cantonment Road, Cuttack-753001-Odisha.

1	Name and Address of the Applicant	M/s NBCC (INDIA) Limited, NBCC Imperia, Mouza-Gadakana, Near Govt. Colony, Press Chhak, Bhubaneswar Odisha, 751017.
2	GSTIN or User ID	21AAACN3053B1ZC
3	Date of Filing of Form GST ARA-01	12.01.2022
4	Present for the Applicant in the hearing.	Tarun Kumar Agrwalla, CA
5	Date of Personal Hearing	30.03.2022

ORDER NO.01/ODISHA-AAR/2022-23/DATED 20/05/2022.

**Subject:-** M/s NBCC (INDIA) Limited, NBCC Imperia, Mouza-Gadakana, Near Govt. Colony, Press Chhak, Bhubaneswar Odisha, 751017 ( here in-after referred to as the 'Applicant') having GSTIN : 21AAACN3053B1ZC, a Limited Company has filed an application for Advance Ruling under Section 97 of CGST Act, 2017 and Section 97 of the OGST Act, 2017 in FORM GST ARA-01 discharging the fee of Rs. 5,000/- each under the CGST Act and the SGST Act.



- 1.0 The Advance Ruling is sought on the question of applicable rate of Goods and Service Tax [GST] on the Contract awarded by Ms. Steel Authority of India Ltd. (SAIL), wherein the Applicant has been entrusted/ awarded the work relating to planning, designing and construction of 'ISPAT POST- GRADUATE MEDICAL INSTITUTE AND SUPER SPECIALIY HOSPITAL' at Rourkela steel Plant (RSP), Rourkela.
- 2.0 At the outset, we would like to make it clear that the provisions of both the CGST Act and the OGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the OGST Act.
- 3.0 **Questions for advance ruling before the AAR, Odisha.**
- a) \ The Authority for Advance Ruling vide its Order No 07/ODISHA-AAR/2020-21 dated 09.03.2021 held that Steel Authority of India Ltd. (SAIL) is a Government Entity and the construction work of ISPAT POST- GRADUATE MEDICAL INSTITUTE AND SUPER SPECIALIY HOSPITAL, at Rourkela is a work entrusted by Central Government; to SAIL, therefore M/s URC Construction (P) Ltd. executing the work under the Letter of Award between the Applicant and M/s URC Construction (P) Ltd. is leviable to a tax rate@6% each on Central GST and SGST. Therefore, the Applicant being the Principal Contractor, whether the tax rate applicable to value of contract between the Applicant and M/s SAIL is also leviable at 12% [CGST @ 6% + SGST @ 6%] in terms of Entry no 3(vi) (a)or (b) of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017?
- b) Where the tax rate is determined at 12 % applicable to the value of works contract services provided by the Applicant to M/s SAIL, whether the rate of taxes so determined would be applicable to the entire value of the works contract covered by Memorandum of understanding dated 13.08.2018?
- c) As the Applicant has till date of the ruling have paid 18% of tax on its Tax invoices raised to M/s SAIL pertaining to the underlying subject contract, whether the taxes to the extent of 6 % (18% paid- 12% as per order) becomes taxes paid over and above the liability to pay as tax and can be regarded as tax in excess?
- d) For that matter whether the excess tax to the extent of 6 % so paid would be eligible to be refunded under Section 54 of the CGST Act,2017?



- e) What would be the proper procedure under GST provisions for claiming the excess amount so paid?

#### 4.0 Submission of the Applicant

4.1 It was submitted that the Applicant had entered in to a Memorandum of Understanding (MoU) on 13-08-2018 with M/s. Steel Authority of India Limited (SAIL) wherein the Applicant has been entrusted/ awarded the work relating to planning, designing and construction of 'ISPAT POST- GRADUATE MEDICAL INSTITUTE AND SUPER SPECIALIY HOSPITAL at Rourkela Steel Plant (RSP), Rourkela.

4.2 As per Para 2.0 of the MOU, the Applicant has acted as an executing agency of the project as deposit work on a turnkey basis. Accordingly, the Applicant proceeded to execute the same by appointing M/s URC Construction (P) Ltd., as a EPC Contractor, vide Letter of Award dated 15.01.2019 to carry out the project towards its desired completion as per the Tender/ BOQ specifications, based on the CPWD Code and practices.

4.3 It was informed that the construction of the project had started soon after the work was awarded. During the period of construction, the Applicant applied tax rate of 9 % as Central GST and 9% as State GST on its Tax invoices raised on its principal, i.e., M/s SAIL; the same was considered as the general rate of tax prescribed for services vide Notification No. 11/ 2017- Central Tax (Rate) dated 28-06-2017. Furthermore, M/s URC Construction Pvt. Ltd., the Contractor, also applied the same rate of tax in its Tax Invoices raised on the Applicant.

4.4 The Applicant was informed by M/s URC Construction (P) Ltd vide its letter dated 31.03.2021 that it had applied for Advance Ruling before this Authority for Advance Ruling,(AAR) Odisha seeking a Ruling on the applicable rate of tax on the above referred work undertaken by it. It was further informed that the said Ruling held as under:

*"The rate of GST on supply of works contract service which is being supplied to M/s SAIL, Rkl for construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital*



would merit entitlement for concessional rate of GST @ 12% [CGST @ 6% + SGST @ 6%] in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 (and as amended)"

- 4.5 The Applicant has submitted that consequential to the ruling of AAR, Odisha M/s URC Construction (P) Ltd. issued credit note in order to revise the tax component in the Tax Invoices so raised earlier by reducing the tax rate from 18 % to 12 %. It was also advised that in view of the above referred ruling, the Applicant has to accept the revised invoices with reduction of tax component as a recipient of service of the underlying subject Contract. Nevertheless, the Applicant had already raised Tax Invoices on M/s SAIL by charging tax rate of 18% and also have paid the same through its monthly GST Returns. This has resulted in a situation whereby the applicable tax rate on M/s URC Construction Pvt. Ltd., the subcontractor, resolves to be @ 12%, On the other hand, in the case of the Applicant, the Principal Contractor, the tax rate continues to be @ 18%.
- 4.6 The Applicant has referred to the contents available at serial no 3(vi) (a) and (b) of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017. The Applicant has contended that following pre-requisites are to be satisfied by the supply so made in order to qualify for the notified exemption:
- (i) Supply must be Composite Supply of Works Contract Service provided or to be provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-
    - (a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;
    - (b) a structure meant predominantly for use as (i) an educational (ii) a clinical, or (iii) an art of cultural, establishment;
  - (ii) Services are provided to Central Government, State Government, Union Territory, a local authority, Governmental Authority or Government Entity.



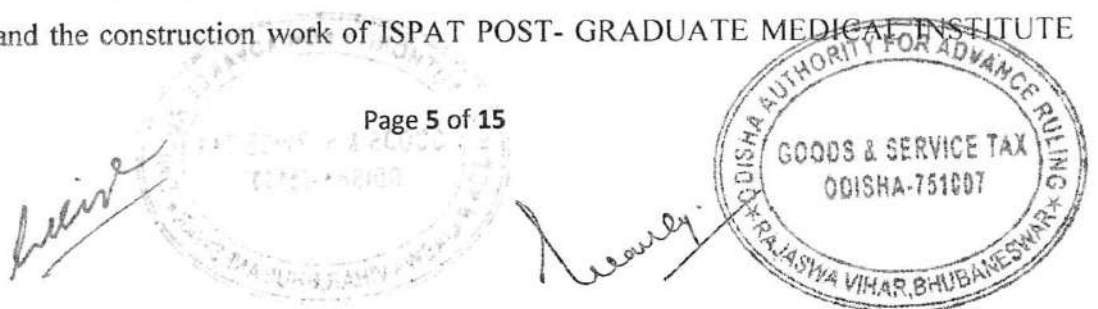
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*(iii) If the services provided to Government Entity, then the services shall be procured by the Government entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority.*

- 4.7 It is submitted that the Applicant is awarded a composite contract for Design, Engineering, Procurement and Construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant for SAIL in Odisha at a consolidated price as deposit work on turnkey basis. The scope of work includes supply of all goods and services. It is also submitted that the said contract involves composite supply of goods and services for construction of immovable property and undisputedly would fall within the ambit of works contracts as defined under Section 2(119) of the CGST Act, 2017. Further, the said work gets classified under entry (b) of the Notification supra which provides for construction of a structure meant predominantly for use as a clinical establishment. It is also contended that the construction of medical institute and super specialty hospital is for the medical care and welfare of the people of Odisha at large, without any profit motive. Hence, it is submitted that the instant supply is a 'Composite Supply of Works Contract Service' provided or to be provided in relation to construction of civil structure meant predominantly for use as a clinical establishment.
- 4.8 The Applicant has submitted that the legal status of M/s SAIL has already been held as Government Entity vide the earlier Order of advance ruling pronounced by this Bench; and whereas the Entry at Sl. No.3 (vi) of the Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 specifically provides that the Composite Supply is to be made to a Government Entity. Thereby, the second pre-requisite is full-filled to merit classification under serial no. 3(vi) (a) or (b) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as amended from time to time.
- 4.9 As regards to the last pre-requisites that "If the services provided to Government Entity, then the services shall be procured by the Government Entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority", the Applicant inter alia stated that the Hon'ble Bench, (AAR, Odisha) in its Order No. 07/ODISHA-AAR/2020-21 dated 09.03.2021 have observed that SAIL is a Government Entity and the construction work of ISPAT POST- GRADUATE MEDICAL INSTITUTE



AND SUPER SPECIALIY HOSPITAL, at Rourkela is a work entrusted by Central Government to SAIL

- 4.10 The Applicant has further submitted that relying on the findings of this Bench in earlier ruling mentioned supra, it can be inferred that the nature of supply made by the Applicant to M/s SAIL vide MoU dated 13.08.2018 is a Works Contract service under Central Goods and Services Tax Act, 2017 (Odisha State Goods and Services Tax Act, 2017) and the entire contract is eligible for specific rate of tax at 12% (State & Centre Combined) classifiable under Sr. No. 3 (vi) (a) or (b) (Classification Code 9954) of the table in the Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017.
- 4.11 it is submitted that, the determination of the rate of tax would be effective from the date of effect of the said notification and not from the date of the ruling.
- 4.12 The Applicant has submitted that the classification and applicable rate of taxes on the entire value of services under the subject MoU between the Applicant and M/s SAIL is at the rate of 12% and the taxes already paid @ 18% during the period are taxes in excess and are eligible amount for application of refund.
- 5.0 Personal hearing was fixed on 30.03.2022 under due intimation to the Applicant. Sri Tarun Kumar Agrawalla, CA appeared for P H on behalf of the Applicant. Sri Agrawalla, CA reiterated the submission already made in the Application Form ( GST ARA-01). Further, he has agreed to submit additional documents with relation to his claim.
- 6.0 **Discussion & findings**
- 6.1 We have gone through the advance ruling application along with all the annexure submitted by the Applicant. We find that the questions before us essentially pertain to classification of supply of goods/services and the rate of GST applicable on supply of such goods/service, particularly the applicability of concessional rate of tax in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017. We, therefore observe that the issue before us is squarely covered under Section 97(2) of the CGST Act, 2017 and therefore we admit the application for consideration.
- 6.2 It has been contended by the Applicant that the impugned supply is a composite supply of works contract service which is being supplied to a Government Entity i.e. M/s SAIL,



Rourkela for construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital and accordingly the same would merit entitlement for concessional rate of GST @ 12% [CGST @ 6% + SGST @ 6%] in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 (as amended).

6.3 In their submission, the Applicant has contended that their supply would merit classification under serial no. 3(vi) (a) or (b) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended from time to time. For deciding the issue, it is necessary to examine the relevant entry of the said notification. The relevant entry reads as under.

Sl No.	Chapter, Section or Heading	Description of Service	Rate (%)	Condition
(1)	(2)	(3)	(4)	(5)
3(vi)	9954 (Construction services)	(vi) Services provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of-	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be



		<p>(a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural, establishment; or</p> <p>(c) .....</p> <p>Explanation. ....</p>		
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6.4 On plain reading of the entry, it is clear that the following pre-requisites are to be satisfied for the supply to qualify for the notified exemption.

(i) Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of

(a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b) a structure meant predominantly for use as (i) an educational (ii) a clinical, or (iii) an art or cultural, establishment;

(ii) Services are provided to Central Government, State Government, Union Territory, a local authority, Governmental Authority or Government Entity

(iii) If the services provided to Government Entity, then the services should have been procured by the Government entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.

6.5 As regards the first pre-requisite as stated above, it was submitted that the Applicant has been awarded a composite contract for Design, Engineering, Procurement and Construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant for SAIL in Odisha at a consolidated price as deposit work on turnkey basis. The scope of work includes supply of all goods and services. It was also submitted that the said contract containing composite supply of goods and services for construction of immovable property undisputedly would fall within the ambit of "Works Contract" as defined under Section

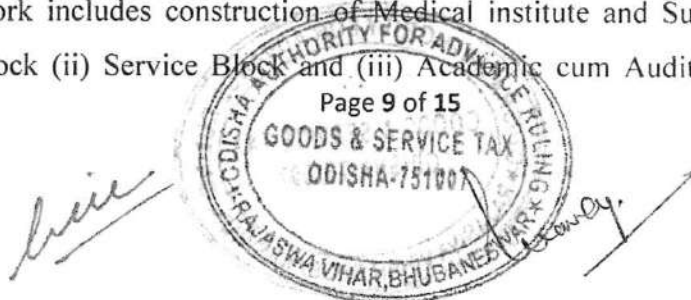




2(119) of the CGST Act, 2017. Further, the said work gets classified under entry (b) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2012 which provides for construction of a structure meant predominantly for use as a clinical establishment. Though the term "clinical establishment" has not been defined under the GST laws but under the erstwhile Service Tax Laws, the same was defined vide Notification No. 25/2012 dated 20.06.2012. The said definition is reproduced herein below for ease of reference:

"Clinical Establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases.

6.6 Before taking a view on whether the instant Supply under discussion is 'Composite supply of works contract', we need to go through the definition of 'works contract' as has been defined under Section 2(119) of the CGST Act, 2017. The term "works contract" has been defined to mean a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract. We see that the Applicant had entered in to a Memorandum of Understanding (MoU) on 13-08-2018 with M/s. Steel Authority of India Limited (SAIL) wherein the Applicant has been entrusted/ awarded the work relating to planning, designing and construction of 'ISPAT POST-GRADUATE MEDICAL INSTITUTE AND SUPER SPECIALIY HOSPITAL at Rourkela Steel Plant (RSP), Rourkela. It is also seen that the Applicant has executed the same by appointing M/s URC Construction (P) Ltd (Sub-Contractor) vide Letter of Award dated 15.01.2019 to carry out the project . As per the Applicant the scope of work includes supply of all goods and services required for completion of the contract. Further, the said contract is for construction of immovable property ( i.e. construction of building) wherein transfer of property in goods is involved in the execution of such contract which would fall within the ambit of works contracts as defined under Section 2(119) of the CGST Act, 2017. Since the scope of work includes construction of Medical institute and Super specialty hospital {(i) Hospital Block (ii) Service Block and (iii) Academic cum Auditorium Block}, such work

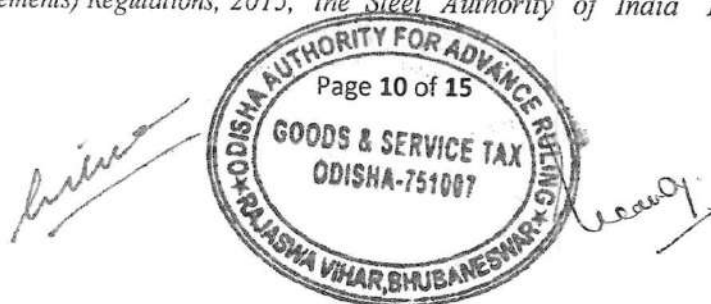


would certainly come under construction of clinical establishment and gets classified under entry (b) of the Notification referred supra which provides for construction of a structure meant predominantly for use as a clinical establishment. Further, construction of such structure for M/s SAIL, Rourkela for use as a clinical establishment cannot said to be used for commerce, industry, or any other business or profession. Therefore, we agree with the contention of the Applicant that construction of Medical institute and Super specialty hospital in this case is for the medical care and welfare of the people of Odisha at large, without any profit motive. Having gone through the submission of the Applicant, MOU dated 13.08.2018 and other relevant documents , we come to a conclusion that the instant supply is a 'Composite Supply of Works Contract Service' provided or to be provided in relation to construction of civil structure meant predominantly for use as a clinical establishment and hence, the 1<sup>st</sup> pre-requisite for the supply to qualify for the notified exemption is satisfied/ful-filled.

6.7 Coming to the second pre-requisite of the entry whether the Services are provided to Central Government, State Government, Union Territory, a local authority, Governmental Authority or Government Entity, the Applicant contended that their supply is being made to M/s SAIL which is a Government Entity. In support of this stand, the Applicant has referred to the Ruling of AAR, Odisha Order No.07/ODISHA-AAR/2020-21 dated 09.03.2021 in the case of M/s URC Construction (P) Ltd . The Applicant also contended that the legal status of M/s SAIL has already been held as 'Government Entity' in the aforesaid Ruling dated 09.03.2021. Even after lapse of substantial time, the Applicant did not submit any document substantiating his claim, except referring to the aforesaid ruling of this forum in the case of M/s URC Construction (P) Ltd .

6.8 As the Applicant has referred to the Ruling of the AAR, Odisha vide Order No.07/ODISHA-AAR/2020-21 dated 09.03.2021 in the case of M/s URC Construction (P) Ltd regarding the eligibility of M/s SAIL, RSP as a " Government Entity", we would like to reproduce the relevant portion of the said order as under.

*Para 3.10: it was submitted that though the Government Holding of Ms. SAIL as on 31<sup>st</sup> March 2019 would be around 85% as disclosed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Steel Authority of India Limited was established*



*Para 4.8: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx Now let us examine as to whether M/s SAIL, RSP is a Government Entity in terms of explanation 4(x) to the aforesaid notification. As per Explanation 4(x), "Government Entity" means an authority or a board or any other body including a society, trust, corporation,*

*Para 4.9: From the above, it is clear that in order to qualify 'SAIL' as a Government Entity, either of the aforementioned conditions is to be satisfied. Let us have a look about the history of SAIL (Steel Authority of India Limited).*

*Para 4.10: From the above, it is clear that SAIL was formed in 1973 pursuant to approval of the parliament to manage 5 integrated steel plants. Thereafter, the SAIL was restructured as an Operating Company by way of Act passed by the Parliament namely 'The Public Sector Iron and Steel Companies (Restructuring) And Miscellaneous Provisions Act, 1978' for carry out function entrusted by the Central Government.*

In this regard, they have submitted

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- (a) Relevant extract of the Budget Estimate of Ministry of Steel, Government of India, for the F.Y. 2020-21 which reflects actual fund spent of Rs.105.75 Crores for the F.Y. 2018-19, estimated fund of Rs.144.83 Crores for F.Y. 2019-20 and Rs.44.24 Crores for F.Y. 2020-21 for upgradation of Ispat General Hospital Rourkela to a Super Specialty Hospital.
- (b) Relevant extract of the SAIL's annual report for the F.Y. 2018-19 wherein it had been provided that the Central Government grant of 105.75 crore was received during 2018-19 against sanctioned budgetary provision of 295.79 crore for the purpose of upgradation of Ispat General Hospital, Rourkela to a Super Speciality Hospital
- (c) Monthly Summary of the Cabinet, Ministry of Steel, Government of India, for the month of June 2018 and provides that the project would fulfil the medical requirement of the people of Rourkela and neighboring districts and states
- (d) MOU executed between SAIL and NBCC which provides that the amount shall be paid to the Applicant only after receipt of sanctioned amount from Government of India.

**Para 4.12:** Needless to say that in the given circumstances ( as stated and discussed in foregoing paras, M/s SAIL, Rourkela qualifies to be called and termed as a 'Government Entity' for the purpose of GST law, as it fulfils the necessary and sufficient conditions laid down under notification supra. It therefore leaves no doubt that M/s SAIL, Rourkela is a Government Entity for the purpose of provisions of CGST Act, 2017 and OGST Act, 2017.

- 6.9 In the instant case, it is observed that the MoU was entered into between the Applicant and M/s SAIL for construction of Ispat Post Graduate Medical Institute and Super Specialty Hospital at Rourkela Steel Plant. Subsequently, the said work was entrusted to M/s URC Construction (P) Ltd (the sub contractor of the Applicant) for execution. AAR, Odisha vide Order dated 09.03.2021 held that M/s SAIL, Rourkela qualifies to be called and termed as a 'Government Entity' and the works contract service which is being supplied by M/s URC Construction Private Limited would merit entitlement for concessional rate of GST @ 12% [CGST @ 6% + SGST @ 6%] in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 (and as amended). The ratio of the aforesaid Ruling dated 09.03.2021 is applicable in the instant case inasmuch as when a sub-contractor (M/s URC Construction (P) Ltd) is allowed to discharge GST at a concessional rate for the



supply made to M/s NBCC( Principal Contractor), who in turn makes supply to M/s SAIL, RSP which has been held as "Government Entity", the rate of tax cannot be different for the Principal Supplier (contractor).

- 6.10 In view of the discussion at Para No.6.5 to 6.9, it has been observed that all the pre-requisites as stipulated in para 6.4 ( as above) are satisfied /fulfilled for the supply to qualify for the notified exemption. Accordingly, we hold that M/s SAIL, Rourkela qualifies to be called and termed as a 'Government Entity' for the purpose of GST law. Therefore, the supply of works contract service which is being supplied to M/s SAIL, Rkl for construction of ISPAT Post Graduate Medical Institute and Super Specialty Hospital would merit entitlement for concessional rate of GST @ 12% [CGST @ 6% + SGST @ 6%] in terms of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 and as amended) .

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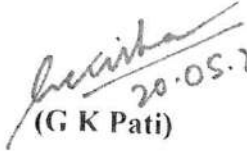
**RULING**

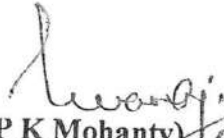
- (i) As regards Question No. (a) & (b) (Para 3.0), we hold that Steel Authority of India Ltd., SAIL is a 'Government Entity', therefore the tax rate applicable to value of contract (works contract service only) between the Applicant and M/s SAIL is leviable at 12% [CGST @ 6% + SGST @ 6%] in terms of Entry no 3(vi) (a) or (b) of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017, as amended.
- (ii) As Regards Question No. ( c) (Para 3.0), It is seen that the question raised does not fall under the provisions of Section 97 (2) of the CGST Act, 2017; therefore, the said question does not merit discussion/consideration at the forum.
- (iii) The next two questions, question no (d) & (e) (para 3.0) raised by the Applicant pertain to refund. The Applicant has asked as to whether the excess tax paid to the Government would be eligible for refund and if so, what is the procedure? In this regard, it is stated that Section 54 of the CGST Act, 2017 deals with refund of taxes; therefore the Applicant can go through the procedure/provision of said GST Section for claiming refund.
- 8.0 This Ruling is valid subject to the provisions under Section 103(2) and until and unless declared void under Section 104(1) of the GST Act.





- 9.0 The Applicant or Jurisdictional Officer, if aggrieved by the ruling given above, may appeal to the Odisha State Appellate Authority for Advance Ruling under Section 100 of the CGST/OGST Act, 2017 within 30 days from the date of receipt of the advance ruling.

  
(G K Pati)  
Member, CGST

  
(P K Mohanty)  
Member SGST



C. No. V (01) ARA/ODISHA/BBSR/2021/04 / 7402 A

Dated: 20/5/22

To

M/s NBCC (INDIA) Limited, NBCC Imperia, Mouza-Gadakana, Near Govt. Colony, Press  
Chhak, Bhubaneswar Odisha, 751017 .

Copy forwarded to:

1. The Chief Commissioner, CGST & C.Ex., Bhubaneswar.
2. The Commissioner, SGST Odisha, Baniyyakar Bhawan, Old Secretariat  
Compound, Cuttack-753001, Odisha.
3. The Pr. Commissioner/Commissioner, CGST & Central Tax,  
Bhubaneswar/Rourkela
4. Office copy.

