CORE PROJECT ENGINEERS & CONSULTANTS PRIVATE LIMITED (GSTIN 27AAFCC6264J1ZE)

Authority for Advance Ruling — Maharashtra

GST-ARA-32/2019-20/B-35, Mumbai, dated 17/03/2020 (Maharashtra Auth… Dated **17.03.2020**

Q Questions Before the Authority

- Whether the services provided by the Applicant are covered under Clause 1 & 2 of the Twelfth Schedule of Article 243W of the Constitution?
- Whether the services provided by the applicant fall under the Exemption Notification No. 12/2017 dated 28th June 2017 (Entry No. 3 of the Exemption Notification), as amended from time to time, as the services are in the nature of pure labour services?

F Facts

The applicant provides mapping and related services to various Municipal Corporations and Councils, which help identify unpermitted construction areas. Its activities include identifying properties, customising property surveys, tax assessment, property document management, preparing property tax information and maintaining a document management system for all properties. The applicant contends these are pure services supplied to a local authority in relation to municipal functions, and so exempt under Entry 3 of Notification 12/2017.

H Ruling

Whether the applicant's services are covered under Clauses 1 and 2 of the Twelfth Schedule to Article 243W	**Answered in the affirmative**	The Authority tied the services to urban planning including town planning (Clause 1) and planning of land use and construction of buildings (Clause 2), as they help municipal bodies control land use.
Whether the applicant's services fall under Entry No. 3 of Notification No. 12/2017 (Central Tax (Rate)) dated 28 June 2017 as pure labour services	**Answered in the affirmative**	The exemption applies to pure services (excluding works contract or composite supplies involving supply of goods) provided to a local authority in relation to a function entrusted to a Municipality under Article 243W. The order cites the notification as 12/2017 at most places; one reference reads 12/2007, which appears to be a typo.

The Authority held that the applicant's services fall within Clauses 1 and 2 of the Twelfth Schedule to Article 243W, being urban planning including town planning and planning of land use and construction of buildings. It further held that the supplies are pure services without any supply of goods, rendered in relation to functions entrusted to a Municipality, and so the applicant is entitled to the exemption under Entry 3 of Notification 12/2017-CT(Rate).

R Reasoning

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

The Authority examined the nature of the applicant's activities and found that they involve rendering pure services with no supply of goods. It then examined Article 243W and the Twelfth Schedule and found that urban planning, town planning and land-use planning are entrusted to municipalities. Because the applicant's mapping and property activities assist municipal bodies in performing those functions, the Authority held the services fall within Clauses 1 and 2. Applying the wording of Entry 3 of Notification 12/2017-CT(Rate), which covers pure services provided to a local authority in relation to a function entrusted under Article 243W, the Authority held the exemption available.

P Provisions Relied On

- Article 243W of the Constitution (Seventy-Fourth Amendment), including the Twelfth Schedule, Clauses 1 and 2
- Article 243G of the Constitution (referred to in the text of Entry 3)
- Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, Entry No. 3 (Chapter 99)
- Section 97 and Section 98 of the CGST Act, 2017 and the MGST Act, 2017 (advance ruling procedure)

! For the Practitioner

This order is a favourable advance ruling for a service provider supplying survey, mapping and property-record services to municipal bodies, treating those services as exempt pure services under Entry 3 of Notification 12/2017-CT(Rate). It is binding only on the applicant and the jurisdictional officer, and it does not extend the exemption to other vendors automatically. The order does not separately analyse each individual activity, such as tax assessment or document management, against the Twelfth Schedule. Its conclusion turns on the particular facts stated, so a practitioner should confirm those facts match before relying on it.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> mah_aar_32_2019-20_b-35_17.03.2020_cpecpl.pdf

Prepared 20-11-2026.

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