

Harshitha Infra Engineering Private Ltd.

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 16 /ARA/2023 Dated: 16.06.2023

Q Questions Before the Authority

- Whether rendering sub contract work of Solid Waste Management/Land reclamation to Municipal Corporation of Greater Mumbai through the main contractor is exempted from payment of GST in terms of serial number 3 of Notification No.12/2017 dt.28.06.2017.
- If answer to the above is yes, whether that exemption is applicable to all sub contracts which the applicant will undergo in future.

F Facts

The applicant is a private limited company engaged in land reclamation and solid waste management. They entered into a sub-contract with M/s Biomining India Private Ltd. to perform work for the Municipal Corporation of Greater Mumbai. The applicant sought an advance ruling on whether their sub-contracted services qualify for GST exemption under Notification No. 12/2017.

H Ruling

Exemption for sub-contract work	Not admitted	The Authority lacked jurisdiction as the place of supply is outside Tamil Nadu.
Applicability to future sub-contracts	Not admitted	The question was deemed hypothetical.

The Authority for Advance Ruling declined to answer both questions. It held that it lacked jurisdiction because the place of supply is outside the state of Tamil Nadu, and it further ruled that the second question was hypothetical in nature.

R Reasoning

The Authority observed that the applicant is registered in Tamil Nadu, but the services are rendered in Maharashtra to a contractor registered in Maharashtra. Under the GST Act, the Authority for Advance Ruling is created under the SGST/CGST Act and its rulings are applicable within the particular state only. Since the situs of the transaction is not within Tamil Nadu, the Authority cannot acquire jurisdiction over the questions raised. Furthermore, the Authority noted that advance rulings cannot be rendered for cases that are hypothetical in nature.

P Provisions Relied On

Section 96 of the Central Goods and Service Tax Act 2017

Notification No. 12/2017 dt. 28.06.2017



For the Practitioner

This ruling serves as a reminder that an AAR in one state **cannot provide a ruling** on transactions where the place of supply is located in another state. Practitioners should note that the Authority will **refuse to entertain applications** where it lacks territorial jurisdiction or where the questions are framed in a hypothetical manner.

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 -> 16 aar 2023 harshitha.pdf

Prepared 20-10-2026.

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