

M/S JAIMIN ENGINEERING PRIVATE LIMITED

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO.RAJ/AAR/2018-19/07

Dated **01.07.2018**

Q Questions Before the Authority

- Whether applicant is required to be registered in the State of Rajasthan for executing construction work in Rajasthan while being registered in Gujarat

F Facts

The applicant is a Gujarat-registered company engaged in the construction of cold storages across India. It proposed to undertake construction work in Rajasthan from its location in Gujarat without setting up an office in Rajasthan, by charging IGST. The applicant sought an advance ruling on whether it is required to obtain a separate GST registration in Rajasthan.

H Ruling

Requirement of GST registration in Rajasthan

Not required **unless maintaining a fixed establishment in Rajasthan**

If operating solely from Gujarat without a local office in Rajasthan, IGST can be charged under Gujarat registration

The AAR held that a supplier of service must obtain GST registration in the State from where taxable supplies are made. The applicant is required to register in Rajasthan **only if it maintains a fixed establishment or office in Rajasthan** for its operations.

R Reasoning

The Authority noted that under Section 2(119) and Para 6(a) of Schedule II to the CGST Act, works contracts are classified as supplies of services. Pursuant to Section 2(71) of the CGST Act and Section 2(15) of the IGST Act, the location of the supplier remains the state where the principal place of business is registered, unless a fixed establishment is established elsewhere. Although Section 12(3)(a) of the IGST Act specifies the place of supply as the location of the immovable property (Rajasthan), Section 22(1) of the CGST Act mandates registration in the State from where the supplier makes taxable supplies.

P Provisions Relied On

Section 22(1) of the CGST Act, 2017

Section 2(119) of the CGST Act, 2017

Section 2(71) of the CGST Act, 2017

Para 6(a) of Schedule II to the CGST Act, 2017

Section 2(15) of the IGST Act, 2017

Section 12(3)(a) of the IGST Act, 2017



For the Practitioner

This ruling establishes that executing a works contract in a state outside the home state does not automatically require local GST registration. Contractors can supply services under **IGST from their home State registration** provided they do not establish a local office or fixed establishment in the project state.

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 -> [raj.07.2018-19](#) dtd 01.07.18-jepl.pdf

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