

M/s C R ENTERPRISES

Authority for Advance Ruling — Andhra Pradesh

AAR/AP/05(GST)/2018

Dated 10.05.2018

Q Questions Before the Authority

- Whether the supplies made to SRI HARI KOTA HIGH ALTITUDE RANGE (SHAR), / SATISH DHAWAN SPACE CENTRE, located at Sri Hari Kota, Andhra Pradesh, are eligible for concessional rate of tax as per the notifications 45/2017 (Central Tax - Rate), dated 14th November 2017, and 47/2017 (Integrated Tax-Rate), dated 14th November 2017.

F Facts

The applicant supplies electrical items, power distribution panels, transformers, cables, lighting fixtures, and maintenance/installation works to Satish Dhawan Space Centre (SDSC - SHAR). SDSC (SHAR) is a public-funded research institution under the administrative control of the Department of Space, Government of India. The applicant sought an advance ruling to determine if its supplies qualify for concessional GST rates under Notification No. 45/2017-Central Tax (Rate) and Notification No. 47/2017-Integrated Tax (Rate).

H Ruling

Applicability of concessional rate under Notification No. 45/2017-CT(R) and 47/2017-IT(R) for electrical and maintenance supplies to SDSC (SHAR)

Not applicable

Supplied goods do not fall within the specified categories in Column 3 of the Notification table

The Authority held that the **concessional rate of GST is not applicable** to the applicant's supplies to SDSC (SHAR). Although SDSC (SHAR) is an eligible public-funded research institution, the general electrical equipment, panels, installation works, and power distribution systems supplied do not fall within the specified categories of scientific or technical instruments enumerated in the notification.

R Reasoning

Notification No. 45/2017-Central Tax (Rate) grants a concessional tax rate strictly to specified items supplied to public-funded research institutions. Column 3 of the notification explicitly restricts eligible goods to scientific and technical instruments/apparatus, accessories/consumables, computer software, and prototypes. General electrical accessories, transformers, panels, wiring, motors, and maintenance works do not meet these specific criteria. Consequently, despite the recipient being a qualified institution, the **nature of the supplied goods disentitles** the transaction from the benefit of the concessional rate.

P Provisions Relied On

Notification No. 45/2017-Central Tax (Rate) dated 14.11.2017

Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017

Section 98(1) of CGST Act, 2017

Section 100 of APGST Act, 2017

! For the Practitioner

This ruling establishes that claiming a concessional GST rate under Notification No. 45/2017-CT(R) requires **dual compliance**: the recipient must be an eligible research institution and the goods must strictly fall within the specified categories of scientific/technical apparatus or software. General electrical, civil, or power infrastructure supplies **do not qualify** for the concession.

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 -> ap 05-2018 10-05-18 cr enterprises.pdf

Prepared 17-10-2026.

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Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com