Shri Kuldeep Singh Butola, 1-Miyawala, Harrawala, Dehradun-Uttarakhand (printed as 'Butola'; the listing spells it 'Batola')

Authority for Advance Ruling — Uttarakhand

Ruling No. /2019-20 (number blank in the scan); dated 'The __ day of De… Dated **06.01.2020**

Q Questions Before the Authority

- What is the rate of GST for the period 01.07.2017 to 31.12.2018 on services provided by M/s Garhwal Vikas Nigam (GMVN) to Shri Kuldeep Singh Butola for which royalty is being paid?

F Facts

The applicant, registered in Uttarakhand (GSTIN 05AGJPS2381P1ZR), receives services from M/s Garhwal Vikas Nigam for which he pays royalty. In an earlier advance ruling, the same services were classified under service code 997337 as 'right to use minerals including its exploration and evaluation'. The applicant now seeks a ruling on the GST rate for the period 01.07.2017 to 31.12.2018.

H Ruling

GST rate on GMVN services to the applicant, 01.07.2017 to 31.12.2018	**Same rate of central tax as on supply of like goods involving transfer of title in goods**	Based on residual entry 17(viii) of Notification 11/2017-Central Tax (Rate). Restricted to the period 01.07.2017 to 31.12.2018. From 01.01.2019 the order states GST is 18%.

The authority holds that services rendered by GMVN to the applicant during 01.07.2017 to 31.12.2018 attract GST at the same rate of central tax as on supply of like goods involving transfer of title in goods. The authority also records that the same services attract GST at 18% from 01.01.2019, following the amendment of the entry by Notification 27/2018-Central Tax (Rate). The ruling is confined to the facts placed before the authority and does not decide any wider question.

R Reasoning

The authority relies on its earlier ruling 04/2019-20 dated 12.07.2019 in the applicant's own case, which held that GMVN's services fall under residual entry 17(viii) of Notification 11/2017-Central Tax (Rate) under service code 997337 and attract 18% as on date. Because the applicant asked specifically about the earlier period, the authority notes that entry 17(viii) was amended by Notification 27/2018-Central Tax (Rate) dated 31.12.2018, effective 01.01.2019. The amendment shows that, before that date, such services were taxed at the same rate as like goods involving transfer of title in goods. The ruling is therefore limited to the period asked about, and the handwritten annotations on the ruling page are not legible and are not relied on.

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

P Provisions Relied On

Section 97(1) and 97(2)(e) of the CGST/SGST Act, 2017 (admissibility of the application)

Section 99 and Section 100(1) of the Uttarakhand GST Act, 2017 (appeal to the appellate authority)

Notification 11/2017-Central Tax (Rate) dated 28.06.2017, serial no. 17, entries 17(viii) and the entries reproduced in the notif…

Notification 27/2018-Central Tax (Rate) dated 31.12.2018, effective 01.01.2019, introducing entries 17(viia) and an amended…

Ruling No. 04/2019-20 dated 12.07.2019 in the applicant's own case (cited as precedent)

! For the Practitioner

A practitioner advising a Uttarakhand licensee that pays royalty to GMVN for mineral rights can use this order to support the position that GMVN's services for July 2017 to December 2018 were taxed at the rate applicable to like goods involving transfer of title in goods. The order does not state a percentage for that period, and it does not decide the position for other licensees, other service providers, or periods after 01.01.2019. The full order should be read to confirm the exact wording and the classification it relies on.

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 -> uk_aar_07_2019-20_06.01.2020.pdf

Prepared 16-11-2026.

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