

M/s MTS-EILE (JV)

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2026-27/08

Dated **29.07.2026**

Q Questions Before the Authority

- Whether GST @12% was correctly applicable on the date of tender invitation i.e. 24.04.2022 and on the date of bid submission i.e. 28.06.2022 for the subject contract, considering that the bid was prepared and submitted based on the GST provisions prevailing on those dates?
- Whether the increase in GST from 12% (considered in the bid on 24.04.2022 / 28.06.2022) to 18% paid on works executed and billed on or after 19.07.2022 pursuant to Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022 shall be treated as additional statutory tax liability/change in tax for the said ongoing contract?

F Facts

The applicant was awarded a composite works contract for the construction, operation, and maintenance of a Faecal Sludge Treatment Plant. They sought a ruling on whether the GST rate of 12% considered at the time of bidding was correct and if the subsequent increase to 18% constitutes an additional statutory tax liability. During the personal hearing, the applicant requested to withdraw the application.

H Ruling

Withdrawal of application

Withdrawn

The applicant requested to withdraw the application with liberty to file a fresh one.

The Authority did not provide a ruling on the merits of the questions raised. Because the applicant formally requested to withdraw the application during the personal hearing, the request was accepted and no ruling was given.

R Reasoning

The Authority noted that the applicant's authorized representatives appeared for the personal hearing and explicitly stated their intent to withdraw the application. Consequently, the Authority considered the request and granted the withdrawal. No substantive legal analysis or interpretation of the GST provisions was performed as the matter was closed upon the applicant's request.

P Provisions Relied On

Section 97(2) of CGST/SGST Act, 2017



For the Practitioner

This order provides no guidance on the merits of GST rate applicability or the classification of tax increases as statutory liabilities. It serves only as a procedural record of the **withdrawal of the application** by the taxpayer. Practitioners should note that this ruling does not establish any precedent for similar ongoing contract disputes.

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 -> 6-mts_eile-withdrawl_1.pdf

Prepared 10-09-2026.

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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