

M/s MTS-EILE (JV)

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2026-27/09

Dated 29.07.2026

Q Questions Before the Authority

- Whether GST @12% (6% CGST + 6% SGST) was correctly applicable for our FSTP (Faecal Sludge Treatment plant: Similar to STP/WWTP) infrastructure works contract on the date of tender invitation i.e. 24.04.2022 and on the date of bid submission i.e. 28.06.2022 under Notification No. 11/2017-Central Tax (Rate), 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 in respect of the said ongoing contract?

F Facts

The applicant was awarded a contract for the construction, operation, and maintenance of a Faecal Sludge Treatment plant. They submitted their bid based on a GST rate of 12%, but subsequently, the applicable rate was increased to 18% following a notification. The applicant sought a ruling on the correctness of the initial rate and whether the subsequent increase constitutes an additional statutory tax liability.

H Ruling

Applicability of GST rate and status of tax increase

No ruling issued

Application withdrawn by the applicant

The authority did not provide a ruling on the merits of the questions raised. The application was **withdrawn by the applicant** due to inadvertent typographical or clerical mistakes made during the filing process. Consequently, the request for withdrawal was accepted and no ruling was issued.

R Reasoning

The applicant submitted a formal request to withdraw their application via a letter dated 13.07.2026. They cited inadvertent typographical or clerical errors in the original filing as the reason for this request. As the applicant no longer wished to proceed, the Authority for Advance Ruling accepted the withdrawal and closed the matter without addressing the substantive legal questions.

P Provisions Relied On

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



For the Practitioner

This order is **procedural only** and does not provide any legal precedent or interpretation regarding GST rates for infrastructure works contracts. It serves as a reminder that applicants may withdraw their requests if errors are discovered, but practitioners should note that this specific case offers no guidance on the merits of the tax dispute.

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 -> 7-mts_eile_withdrawl_2.pdf

Prepared 10-09-2026.

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