

M/s NABARD CONSULTANCY SERVICES PRIVATE LIMITED

Authority for Advance Ruling — Rajasthan

RAJ/AAR/2023-24/03 Dated 25.04.2023

Q Questions Before the Authority

- whether the services supplied by us are eligible for exemption per Entry 3 of Notification No. 12/2017-CGST (Rate) after 01 January 2022, if not what will be the tax rate

F Facts

The applicant is engaged in providing consultancy services in the agriculture and rural sector. They entered into a memorandum of understanding with WSSO, an organization under PHED, and sought a ruling on whether their services to this government entity were exempt under Entry 3 of Notification No. 12/2017-CGST. Subsequently, the applicant requested to withdraw their application as their customers accepted their understanding regarding GST applicability.

H Ruling

The authority allowed the request for withdrawal of the application. Consequently, no ruling was provided on the merits of the taxability or exemption of the services.

R Reasoning

The applicant filed a letter dated 18.04.2023 requesting to withdraw the Advance Ruling application. The authority considered this request and decided to allow the withdrawal. As a result, the authority did not proceed to provide a ruling on the questions raised.

P Provisions Relied On

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

Notification No. 12/2017-CGST

! For the Practitioner

This order is **procedural only** and does not provide any substantive interpretation of the law regarding the exemption of consultancy services provided to government entities. It serves as a record that the applicant chose to **withdraw their application** before a ruling was issued, meaning the legal issue remains undecided by this authority.

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_aar_order_no. 03-2023-34_of_nabard_consultancy_services_private_limited.pdf](#)

Prepared 20-10-2026.

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