

M/s Reliable Security and Intelligence Services (Odisha) Private Limited

Authority for Advance Ruling — Odisha

ORDER NO.11/ODISHA-AAR/2025-26

Dated **18.03.2026**

Q Questions Before the Authority

- Whether supply of manpower service to both Government Polytechnic, Bhubaneswar and RWSS Division, Office/ Sub-Division Office across Odisha under Addl. Secretary to Government & Administrative Officers, OWSM are exempted from GST as per Sl. No. 03 of Notification No. 12/2017 -CT (Rate) dated 28.06.2017.

F Facts

The applicant is a supplier of manpower services to various government organizations, including Government Polytechnic, Bhubaneswar and the RWSS Division. The applicant sought an advance ruling on whether these services are exempt from GST under Notification No. 12/2017-CT (Rate).

H Ruling

Exemption of manpower supply services

Not admitted

The question is already pending in appellate proceedings before the Hon'ble High Court of Orissa.

The Authority held that the application is not admissible. It concluded that the issue raised is already pending before the Hon'ble High Court of Orissa in proceedings involving the applicant.

R Reasoning

The Authority examined the admissibility of the application under Section 98(2) of the CGST/OGST Act, 2017. It observed that the same issue was previously adjudicated by the proper officer in an Order-in-Original, which the applicant has challenged before the Hon'ble High Court of Orissa. Consequently, the statutory bar under Section 98(2) prohibits the Authority from admitting an application where the same question is already pending or decided in any proceedings involving the applicant.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 98(2) of the CGST Act, 2017

Rule 104 of the CGST Rules, 2017

Notification No. 12/2017-CT (Rate) dated 28.06.2017



For the Practitioner

This ruling serves as a procedural reminder that the **Authority for Advance Ruling will not entertain applications** where the subject matter is already sub-judice in other legal proceedings. Practitioners should ensure that no parallel litigation exists regarding the specific issue before filing for an advance ruling. It does not provide any substantive interpretation on the taxability of the services in question.

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 -> [reliable security ruling 0001.pdf](#)

Prepared 12-10-2026.

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