M/s S.P. Singla Constructions Pvt. Ltd., House No. 4408, Sunami Gate, Sangrur. The GSTIN is printed inconsistently in the scan (03AACGS5778B1ZK in the details table; 03AAGCS5773B1ZK in the facts and the letter).

Authority for Advance Ruling — Punjab

Order No. AAR/GST/PB/0/0 (last digits partly not legible), dated 06/09/20… Dated **06.09.2019**

Q Questions Before the Authority

- What is the classification of the 'Works Contract' services pertaining to construction, erection, commissioning and completion of 'Bridges' provided by the applicant as a sub-contractor to the Contractors who have been awarded the construction contract pertaining to construction / widening of roads by the Government Entities such as National Highway Authority of India?

F Facts

The applicant is engaged in construction, erection, commissioning and completion of bridges and is registered under the CGST Act. It works as a sub-contractor to main contractors who hold NHAI road construction or widening contracts. The applicant relies on a work order from M.G. Contractors Pvt. Ltd. for a road-over-bridge at CH-26+880 on a Shrind-Morinda-Kurali-Nangal railway crossing, which M.G. Contractors had sub-contracted to it under an NHAI EPC contract for four-laning of the Kharar-Kurali section of NH-21.

H Ruling

Classification and GST rate for bridge construction, erection, commissioning and completion supplied as a sub-contractor under NHAI road construction or widening contracts	**Falls under **Serial No. 3(iv) of Notification 11/2017-CT(Rate) dated 28.06.2017 (as amended)**; GST at **12% (CGST 6% plus SGST 6%)****	The order states the combined 12% rate. The rate printed for Serial No. 3(iv) in the scan is 6%, which is the CGST component. The order does not state an HSN code. The ruling is confined to sub-contract supplies under NHAI road contracts.

The services of constructing, erecting, commissioning and completing bridges, supplied by the applicant as a sub-contractor under an NHAI road construction or widening contract, fall under **Serial No. 3(iv) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 (as amended)** . They attract **GST at 12% (CGST 6% plus SGST 6%)** . The authority held that the sub-contractor entries at Serial Nos. 3(ix) and 3(x) do not apply because they cover only work where the main contractor supplies specified categories of works to Government entities, and the NHAI road work is not among them.

R Reasoning

The authority treated the supply as a composite works contract under Section 2(119) of the CGST Act, which

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

Schedule II para 6(a) deems a supply of services. Serial No. 3(ix) and 3(x), inserted by Notification 1/2018-CT(Rate) dated 25.01.2018 on the basis of GST Council 25th meeting Recommendation 12, apply only where the main contractor's work falls within Serial Nos. 3(iii), 3(vi) or 3(vii), that is, specified works supplied to Government entities. NHAI road construction is not within those entries. The authority therefore held that the applicant's sub-contract work continues to fall under Serial No. 3(iv), as inserted by Notification 20/2017-CT(Rate) dated 22.08.2017, which covers construction of a road, bridge, tunnel or terminal for road transportation. The order does not expressly discuss the Maharashtra and Kerala rulings or the Larsen & Toubro judgment that the applicant cited.

P Provisions Relied On

- Section 97(2)(a) of the CGST Act, 2017 and the corresponding Section 97(2)(a) of the PGST Act, 2017 (eligibility: classificatio…
- Section 2(119) of the CGST Act, 2017 (definition of works contract)
- Paragraph 6(a) of Schedule II of the CGST Act, 2017
- Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, Serial No. 3(iii), 3(iv), 3(vi), 3(vii), 3(ix) and 3(x)
- Notification No. 20/2017-Central Tax (Rate) dated 22.08.2017 (amendment inserting the revised Serial No. 3(iv))
- Notification No. 1/2018-Central Tax (Rate) dated 25.01.2018 (inserting Serial No. 3(ix) and 3(x))
- GST Council 25th meeting dated 18.01.2018, Recommendation 12 (cited in the order)

! For the Practitioner

A practitioner can cite this ruling for sub-contractors doing bridge or road-over-bridge work under NHAI road contracts, where the sub-contract falls under Serial No. 3(iv) at 12% combined rather than the reduced 3(ix) or 3(x) rates. It rests on the narrow scope of 3(ix) and 3(x), which apply only to the listed works. The ruling does not decide the rate for sub-contract work under other Government contracts, and as an advance ruling it binds only this applicant's arrangement. Its treatment of the cited Larsen & Toubro and other State rulings should be checked against the full order.

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 -> s.p. singla construction co. pvt. ltd.pdf

Prepared 07-11-2026.

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com

Patron Accounting LLP