Mr. Sheetal Tyagi (addressed as M/s Sheetal Tyagi), Flat No. 140, Saraswati Tower, Mahagun Puram, NH-24, Meherauli, Ghaziabad, Uttar Pradesh; unregistered under GST (TRN 091800001064ART as printed)

Authority for Advance Ruling — Uttar Pradesh

Order No. 23, dated 25/01/2019 (the date is handwritten on the scan and… Dated **25.01.2019**

Q Questions Before the Authority

- Whether the members of RWA are liable to pay GST on the services received by them directly from the third party despite maintenance charges being less than Rs. 7,500/- per month?

F Facts

The applicant is a service recipient of third-party maintenance services, and is unregistered under GST. The question concerns whether RWA members must pay GST on maintenance services they receive directly from a third party, even though their maintenance charges are below Rs. 7,500 per month. The applicant filed Form ARA-01 on 31.10.2018, and a personal hearing was held on 03.01.2019.

H Ruling

The Authority declined to give a ruling because the matter does not fall within the purview of 'Advance Ruling' under Section 95(a) of the CGST/SGST Act, 2017. The applicant is a recipient of the services, not their supplier, and the question was directed at the supplier-side position.

R Reasoning

The Authority quoted the definition of 'advance ruling' in Section 95(a), which covers decisions on matters relating to the supply of goods or services undertaken or proposed to be undertaken by the applicant. It observed that the applicant is only a recipient of the services and sought a ruling directed at the supplier of those services. Because the question did not concern the applicant's own supply, the application fell outside the statutory definition, and the two Members ruled unanimously to that effect. The order does not discuss the merits of the Rs. 7,500 threshold or the taxability of the maintenance services.

P Provisions Relied On

Section 95(a) of the CGST/SGST Act, 2017 (definition of 'advance ruling')

Section 98 of the CGST Act, 2017 (heading of the proceedings; applicability of the ruling procedure)

Sub-sections (2) of Section 97 and (1) of Section 100 (referred to within the quoted definition in Section 95(a))

! For the Practitioner

This order is useful to practitioners as an example of the Authority declining an application where the applicant only receives a service, because Section 95(a) requires the question to concern the applicant's own supply. A recipient-side question, such as whether RWA members are liable on third-party maintenance charges, should therefore be framed around the applicant's own supply or dealt with through another route. The order does not decide whether RWA members are liable to GST on maintenance charges below Rs. 7,500 per month, and it gives no view on that threshold.

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 -> up aar 23 25.01.2019 st.pdf

Prepared 29-10-2026.

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