M/s T & D Electricals

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2019-20/21, Date of Ruling 03.10.2019 Dated **03.10.2019**

Q Questions Before the Authority

- Whether separate GST registration is required in the State of Karnataka for the applicant's works contract there, and if so, whether an agreement can serve as address proof when the service recipient will not provide any other proof.
- If registration is not required in Karnataka, whether IGST or CGST and SGST would be charged by a Rajasthan dealer when the applicant buys goods in Rajasthan and has them shipped directly to the township site in Karnataka.
- What documents the transporter would need to move the material from the Rajasthan dealer to the Karnataka site, both where registration is required and where it is not.

F Facts

The applicant is GST-registered in Jaipur as a works contractor and wholesale supplier. Shree Cement Ltd., Rajasthan, awarded it an order dated 13-03-2019 for electrical, instrumentation and IT works, including supply, installation, testing and commissioning, at the township of its Karnataka Cement Project in Kalaburagi district, with a basic contract value of Rs 297.85 lakh. The applicant intends to buy goods from a Rajasthan dealer and have them delivered directly to the Karnataka site.

H Ruling

The authority declined to rule on the question. It held that whether GST registration is required in Karnataka is outside its jurisdiction, because an advance ruling under the SGST/UTGST Act binds only within the State concerned. Accordingly, **no ruling is given** on any of the questions, including the shipping and documentation questions. The jurisdictional officer's comments on place of supply were recorded but not adopted as the authority's decision.

R Reasoning

The application was admitted under Section 97(2)(d) (admissibility of input tax credit) and Section 97(2)(f) (liability to registration). On the merits, however, the authority found that the registration question concerns Karnataka. It reasoned that advance rulings are created under the SGST/UTGST Act and apply only within the particular State, so a question on registration in another State is **beyond the jurisdiction of this authority** . The jurisdictional officer's views under Section 12(3)(a) and Section 10(1)(b) of the IGST Act were summarised in the order but were not decided by the authority.

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

P Provisions Relied On

Section 97(2)(d) CGST/RGST Act (admissibility of input tax credit)

Section 97(2)(f) CGST/RGST Act (liability to registration)

SGST/UTGST Act (source of the advance ruling authority's jurisdiction, as stated in the order)

Section 100 CGST/RGST Act (appeal to the Appellate Authority, noted in the order)

Section 12(3)(a) IGST Act (cited by the jurisdictional officer only, not decided)

Section 10(1)(b) IGST Act (cited by the jurisdictional officer only, not decided)

! For the Practitioner

This order is useful for showing that a State advance ruling authority will not decide whether a contractor must register in another State, so a contractor with a multi-State project cannot obtain a binding ruling on out-of-State registration from this forum. It does not decide whether registration is needed in Karnataka, nor the place of supply or IGST/CGST-SGST treatment of goods shipped to a site in another State. Those points remain open, and the jurisdictional officer's views on Sections 12(3)(a) and 10(1)(b) IGST Act are not the authority's ruling.

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_21_2019-20_0310.2019_t_de.pdf

Prepared 12-11-2026.

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