Madhya Pradesh Pashchim Kshetra Vidyut Vitaran Company Limited (GSTIN 23AADCM7397N1ZU)

Authority for Advance Ruling — Madhya Pradesh

Order Number 20/2018, dated 22.11.2018 (printed as 22.11.18). A figure 1… Dated **22.11.2018**

Q Questions Before the Authority

- What is the applicability of Sr. No. 3 and Sr. No. 3A of the Table to Notification No. 12/2017-CT (Rate) dated 28.06.2017, as amended from time to time, and the corresponding MPGST notification, to services supplied by the applicant to the company (as stated at Sr. No. 14 of the application)?

F Facts

The applicant is a public sector undertaking wholly owned through a subsidiary chain by the Government of Madhya Pradesh. It distributes and supplies electricity in the Indore and Ujjain area and also performs rural electrification, including distribution of electricity. The applicant claims that Sr. No. 3 and Sr. No. 3A of Notification No. 12/2017-CT (Rate), as amended, apply to its services because it is a Government Entity and its functions include rural electrification entrusted under Article 243G.

H Ruling

The Authority declined to give a ruling. It found that the question was too generic and that the application did not identify the specific services provided to Panchayats. It held that the applicability of Sr. No. 3 and 3A depends on the nature of the supply, so no ruling could be given without mention of a specific service. The Authority accepted that the applicant is a Government Entity.

R Reasoning

The Authority accepted that the applicant is a Government Entity under Notification No. 32/2017-CT (Rate) and that rural electrification is a function entrusted to Panchayats. It noted that distribution, transmission and retail supply of electricity are already exempted under Notifications No. 2/2017-CT (Rate) and No. 12/2017-CT (Rate), so those activities raised no ambiguity. It held that Sr. No. 3A operates on a supply-specific and recipient-specific basis, and that the application did not identify any particular goods or service supplied to Panchayats. Given the insufficient information and the generic nature of the query, it relied on section 98 to decline a ruling.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017 and MGST Act, 2017 (as cited in the application)

Section 98 of the CGST Act, 2017 and MPGST Act, 2017

Section 103(2) and Section 104(1) of the GST Act

Notification No. 12/2017-CT (Rate) dated 28.06.2017, Sr. No. 3 and Sr. No. 3A

Notification No. 02/2018-CT (Rate) dated 25.01.2018, which inserted Sr. No. 3A and amended Sr. No. 3

Notification No. 32/2017-CT (Rate) dated 13.10.2017, defining Government Entity

Notification No. 2/2017-CT (Rate) dated 28.06.2017 (electricity distribution exemption, as referred to in the order)

Article 243G, Eleventh Schedule and Article 243W of the Constitution

! For the Practitioner

This order is useful mainly as an example of a refused ruling. A practitioner seeking a ruling on Sr. No. 3 or 3A should identify the specific goods or services, the recipient Panchayat or Municipality, and the value split for composite supplies. The order does not decide whether a Government Entity supplying rural electrification services to Panchayats qualifies for the NIL rate. It also does not settle the scope of Sr. No. 3A.

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 -> 20-2018_mppkvvcl.pdf

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