

TIFFOT PRIVATE LIMITED

Authority for Advance Ruling — Keralam

ADVANCE RULING No. KER/33/2025

Dated 10.10.2025

Q Questions Before the Authority

- Whether the solid waste management services rendered by Tiffot Private Limited to Clean Kerala Company Limited, including the collection, storage, transportation, processing, and bundling of non-recyclable plastic waste for co-processing, are exempt from GST under Entry 3B of Notification No. 13/2023 - Central Tax (Rate) dated 19th October 2023, considering that the recipient is a Governmental Authority?
- Further, in case such services are not explicitly covered under the aforementioned notification, whether they may qualify for GST exemption under any other notifications or circulars issued under the CGST Act, 2017, specifically where services provided to governmental authorities for public sanitation or environmental protection are covered?

F Facts

The applicant is engaged in solid waste management services, specifically the collection, handling, storage, bundling, transportation, and final disposal of non-recyclable plastic waste. They operate under a work agreement with Clean Kerala Company Limited (CKCL), a public sector undertaking wholly owned by the Government of Kerala. The applicant performs these services to assist CKCL in fulfilling its statutory obligations regarding scientific waste management.

H Ruling

Exemption for solid waste management services to CKCL

Exempt from GST

Under Entry 3B of Notification No. 13/2023 - Central Tax (Rate) dated 19th October 2023

Alternative exemption for services to governmental authorities

Void ab initio

Not applicable as the services are covered under Entry 3B

The Authority ruled that the services provided by the applicant to CKCL are exempt from GST under Entry 3B of Notification No. 13/2023 - Central Tax (Rate). Because the services were found to be covered under this specific entry, the second question was declared void ab initio.

R Reasoning

The Authority determined that CKCL qualifies as a **Governmental Authority** as it is a government-owned company entrusted with municipal functions under Article 243W of the Constitution. The services provided by the applicant constitute solid waste management, which is a function listed in the Twelfth Schedule to the Constitution. Consequently, the services fall squarely within the scope of **Entry 3B of Notification No. 13/2023 - Central Tax (Rate)**, which provides a nil rate of tax for such services provided to a Governmental Authority.

P Provisions Relied On

Section 2(16) of the IGST Act, 2017

Article 243W of the Constitution of India

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

Notification No. 13/2023-Central Tax (Rate) dated 19.10.2023

! For the Practitioner

This ruling confirms that private contractors providing solid waste management services to government-owned entities like CKCL can claim **GST exemption** under Entry 3B of Notification No. 13/2023. It provides clarity for practitioners by affirming that such entities qualify as Governmental Authorities when performing municipal functions. However, it does not address the taxability of services provided to non-governmental entities or services outside the scope of solid waste management.

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 -> 8-tiffot-1.pdf

Prepared 15-10-2026.

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