

Andhra Pradesh ,Advance Rulings for the year 2021.

S.No	Name of the Applicant	State	Application for sought for clarification	A.R.No & Date
1	The President, Vijayawada Wholesale Commercial Complex Members Welfare	Andhra Pradesh	1. Whether under the facts and circumstances of the case, the activities of the applicant can be considered as supply of goods and/or services under the APSGST / CGST Acts? 2. If not, whether under the facts and circumstances of the case, the applicant is required to obtain registration under the said Acts?	AAR No. 01/AP/GST/2021 dated:11.01.2021
2	DKV Enterprises Private Limited	Andhra Pradesh	Whether the marketing and consultancy services supplied by the applicant are liable under export of service or not.	AAR No. 02/AP/GST/2021 dated: 11.01.2021
3	Seetharamanjaneya Dal And Fried Gram Mill	Andhra Pradesh	1. Whether the supply of red gram dall 2600 MTs by receiving 3823.529 MTs of indigenous red gram under barter system attracts any tax under GST? 2. Whether the packing charges of Rs.4.50 received by the applicant for packing 1 Kg. of red gram dall supplied to the said Corporation are taxable?	AAR No.03/AP/GST/2021 dated: 12.01.2021
4	SCV Sky Vision	Andhra Pradesh	Whether SI.No.2 of the Notification No.12/2017 – Central Tax (Rate) dated June 28th, 2017 ('Service Exemption Notification') granting exemption to 'Services by way of transfer of a going concern as a whole or an independent part thereof' is applicable on the business transfer undertaken in the present instance?	AAR No.04/AP/GST/2021 dated: 12.01.2021

5	S.K.M.L. Industries	Andhra Pradesh	1. What is rate of tax applicable for iron tubular trevis? 2. Classification of the product and HSN code of this item?	AAR No.05/AP/GST/2021 dated: 18.01.2021
6	Continental Engineering Corporation	Andhra Pradesh	1. Whether GST is applicable on the proposed receipt of money in case of arbitration claims awarded for works contract completed in the Pre-GST regime?	AAR No. 06/AP/GST/2021 dated: 18.01.2021
			2. If the answer to the above Question is yes then under what HSN Code and GST rate the liability is to be discharged by the applicant?	
7	Building Roads Infrastructure & Construction Private Limited	Andhra Pradesh	1. What is the classification of the 'works contract' services pertaining to construction, erection, commissioning and completion of 'Bridges and Roads' provided by the applicant as a subcontractor 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?	AAR No.07/AP/GST/2021 dated: 18.01.2021
			2. Clarification for rate of tax chargeable on the outward supplies i.e., on the RA bills raised on main contractor.	

			3. Whether eligible to claim input tax credit on inward supply of the following goods, JCB, Road Roller, Grader, Hydra Crane, Transit Mixer, Generator, Excavator and Sensor Paver	
8	Deeraj Goyal	Andhra Pradesh	The applicant acts as an intermediary between the truck owners and goods transportation agencies for transportation of goods by road. The applicant seeks clarification whether he will be classified under transportation of goods by road, which is exempt, or commission agents or goods transport agencies and under what HSN, his services will be classified and what will be the turnover?	AAR No.08/AP/GST/2021 dated: 18.01.2021
9	Karthikeya Projects	Andhra Pradesh	1. PVC Ghamela, Insulation Tape, AG-4 Grading Machine, Led Torch Light, AG-4 Cutting wheel, Tarpaulin Sheet, Binding wire, Suction Hose Pipe, Auto Level Stand, Leveling Staff 5mtrs 5folds, Steel Tape, Safety Helmet, Safety Shoes etc. on which GST@18% is paid.	AAR No.09/AP/GST/2021 dated:19.01.2021
			2. Wood cutting wheel etc. on which GST@12% is paid.	
			3. Cotton Yarn Waste Cloth etc.on which GST@ 5% is paid.	
			4. Cement on which GST@28% is paid.	
10	Shapoorji Pallonji & Company Private Limited	Andhra Pradesh	1. Whether the Services provided by the applicant is a composite supply of works contract as per clause (30) and (119) of section 2 of the CGST Act, 2017?	AAR No.10/AP/GST/2021 dated:25.02.2021

			<p>2. Whether the same would be taxable at the rate of 12% as prescribed under entry 3(vi)(a) of Notification No. 11/2017 - Central Tax (Rate), dated 28.06.2017?</p>	
			<p>3. What is the applicable GST Rate and SAC/HSN? If it is not covered by entry 3(vi)(a) of Notification No.11/2017 – Central Tax (Rate), dated 28.06.2017?</p>	
11	Bharat Dynamics Limited	Andhra Pradesh	<p>Whether the Submarine Fired Decoy System (SFDS) supplied by the applicant is classifiable as 'parts of submarine' under Chapter Heading 8906 and, therefore, attract a GST rate of five (5%) by virtue of entry no. 252 of Schedule I in Notification No. 1/2017-Integrated Tax (Rate) dated 28.07.2017 ?</p>	<p>AAR No.11/AP/GST/2021 dated: 10.02.2021</p>
12	Vasudeva Dall Products Private Limited	Andhra Pradesh	<p>1. Whether the advance supply of own red gram dall to the AP State Civil Supplies Corporation Limited, Vijayawada and receipt of whole red gram at a later date from the Corporation merits classification as transaction of 'barter'?</p>	<p>AAR No. 12 /AP/GST/2021 dated: 22.02.2021</p>
			<p>2. Whether the packing charges of Rs. 4.50 received by the applicant for packing 1 Kg. of red gram dall supplied to the said Corporation are taxable?</p>	

13	Crux Biotech India Pvt Ltd	Andhra Pradesh	What is the accurate HSN Code under GST tax slabs for Distillery Dry Grains Soluble (DDGS) and Distillery Wet Grains Soluble (DWGS) (Cattle feed)? The Contention of the applicant is that, earlier Central Excise Duty was paid at NIL rate under CETA 2309 and the introduction of GST cannot alter the classification of the by-product.	AAR No. 13 /AP/GST/2021 dated: 26.02.2021
14	Vijayavahini Charitable Foundation	Andhra Pradesh	Whether supply of drinking water to general public in unpacked/unsealed manner through dispensers/mobile tankers by a charitable organisation at a concessional rate is covered under exemption of GST as per SI.No 99 of Notification 02/2017 – central tax (Rate) dated 28/06/2017?SI.No.99. “Intra state supplies of Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, demineralized and water sold in sealed container]”	AAR No. 14 /AP/GST/2021 dated: 20.03.2021
15	Saddles International Automotive & Aviation Interiors Private Limited	Andhra Pradesh	Whether the product namely ‘Car Seat Covers’ merits classification under HSN 9401? If not, what is the correct classification applicable to ‘Car Seat Covers’?	AAR No. 15 /AP/GST/2021 dated: 21.06.2021
			Is SI.No.435A of Schedule IV of the Notification No 1/2017-Central Tax (Rate) dt: 28.06.2017 applicable to ‘Car Seat Covers’? If not, what is the applicable entry under the said Notification?	

<p>DISCLAIMER:Based on available data on the official site, information has been compiled. Before taking any decision on an issue, please verify the official Ruling. Some Rulings may be in further appeal process or might have been challenged in Honourable High Court. Readers are advised to ascertain the same'.</p>			
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Link	Ruling has given by the Authority.
View(Size:1.47 MB)	<p>Q.1:Whether under the facts and circumstances of the case, the activities of the applicant can be considered as supply of goods and/or services under the APSGST / CGST Acts? Ruling:In view of the foregoing, the application is not admitted'</p> <p>Q.2: If not, whether under the facts and circumstances of the case, the applicant is required to obtain registration under the said Acts? Ruling: The application is not admitted'</p>
View(Size:1.63 MB)	<p>Q:Whether the marketing and consul -tancy services supplied by the applicant are liable under export of service or not? Ruling: The earlier ruling of this Authority, in AAR No. O4IAPGST/2020, dated: 24.02.20 is upheld.</p>
View(Size:3.42 MB)	<p>Q.1: Whether the supply of red gram dall 2600 MTs by receiving 3823.529 MTs of indigenous red gram under barter system attracts any tax under GST? Ruling:The transaction cannot be considered as 'barter', but a 'job work' and attracts the tax rate of 57 under Serial No.26 Heading 9988 (i) (f) of the Notification No.11/2017 Central Tax Rate dated 28.06.2017 as amended from time to time.</p> <p>Q.2: Whether the packing charges of Rs.4.50 received by the applicant for packing 1 Kg. of red gram dall supplied to the said Corporation are taxable? Ruling: Affirmative.</p>
View(Size:4.23 MB)	<p>Q:Whether Sl.No.2 of the Notification No.12/ 2017 – Central Tax (Rate) dated June 28th, 2017 ('Service Exemption Notification') granting exemption to 'Services by way of transfer of a going concern as a whole or an independent part thereof' is applicable on the business transfer undertaken in the present instance? Ruling: Negative.</p>

ew(Size:1.67 MB)	<p>Q.1: What is rate of tax applicable for iron tubular trevis? Ruling: Attracts 18% rate of tax, as amended from time to time.</p> <p>Q.2: Classification of the product and HSN code of this item? Ruling: Entry No.220 of Notification No.1 /2017 -(integrated tax) with HSN code 7306.</p>
ew(Size:2.39 MB)	<p>Q.1:Whether GST is applicable on the pro -posed receipt of money in case of arbitration claims awarded for works contract completed in the Pre-GST regime? Ruling:The applicant's plea for admisslon of his application for advance ruling in terms of provisions of sub section (2) of section 98 of CGST Act,2017 is rejected.</p> <p>Q.2: If the answer to the above Question is yes then under what HSN Code and GST rate the liability is to be discharged by the applicant? Ruling: In view of the foregoing, the application is not admitted.</p>
ew(Size:2.59 MB)	<p>Q.1: What is the classification of the 'works contract' services pertaining to construction, erection, commissioning and completion of 'Bridges and Roads' provided by the applicant as a subcontractor 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? Ruling: The service provided by the applicant falls under Serial No 3 (iv) of theNotification No.11 / 2017 as amended from time to time.</p> <p>Q.2: Clarification for rate of tax chargeable on the outward supplies i.e., on the RA bills raised on main contractor? Ruling: Rate of Tax applicable is L2olo (CGST 6% + SGST 6%).</p>

Q.3: Whether eligible to claim input tax credit on inward supply of the following goods, JCB, Road Roller, Grader, Hydra Crane, Transit Mixer, Generator, Excavator and Sensor Paver?
Ruling: Affirmative.

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Q: The applicant acts as an intermediary between the truck owners and goods transportation agencies for transportation of goods by road. The applicant seeks clarification whether he will be classified under transportation of goods by road, which is exempt, or commission agents or goods transport agencies and under what HSN, his services will be classified and what will be the turnover?
Ruling: The applicant will be classified as 'Agent' providing supporting service for transportation of goods under heading 9967(ii) as per the Notification No-11/2017 central tax (Rate) and the amount received by him will form part of his turnover.

[ew\(Size:1.49 MB\)](#)

Q.1: PVC Ghamela, Insulation Tape, AG-4 Grading Machine, Led Torch Light, AG-4 Cutting wheel, Tarpaulin Sheet, Binding wire, Suction Hose Pipe, Auto Level Stand, Leveling Staff 5mtrs 5folds, Steel Tape, Safety Helmet, Safety Shoes etc. on which GST@18% is paid?
Ruling: Input tax credit shall not be available to the applicant on the above purchases made on applicant's own account for furtherance of business under Section 17 (5) (d) of the CGST/SGST Act, 2017.

Same as above

Same as above

Same as above

[ew\(Size:4.81 MB\)](#)

Q.1: Whether the Services provided by the applicant is a composite supply of works contract as per clause (30) and (119) of section 2 of the CGST Act, 2017?
Ruling: Affirmative.

Q.2: Whether the same would be taxable at the rate of 12% as prescribed under entry 3(vi)(a) of Notification No. 11/2017 - Central Tax (Rate), dated 28.06.2017?

Ruling: Affirmative.

Q.3: What is the applicable GST Rate and SAC / HSN? If it is not covered by entry 3(vi)(a) of Notification No.11/2017 – Central Tax (Rate), dated 28.06.2017?

Ruling: No relevance as it was answered above.

ew(Size:4.85 MB)

Q:Whether the Submarine Fired Decoy System (SFDS) supplied by the applicant is classifiable as 'parts of submarine' under Chapter Heading 8906 and, therefore, attract a GST rate of five (5%) by virtue of entry no. 252 of Schedule I in Notification No. 1/2017-Integrated Tax (Rate) dated28.07.2017

Ruling:The proposed supply in question falls under Sl,No.434 under Chapter/Heading/Sub- heading/ Tariff Item 9306 under Schedule III of Notification No. 1/2017 - Central Tax (Rate) dt: 28.06.2017 attracting tax rate of 18% as amended from time to time.

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Q: Whether the advance supply of own red gram dall to the AP State Civil Supplies Corporation Limited, Vijayawada and receipt of whole red gram at a later date from the Corporation merits classification as transaction of 'barter'?

Ruling:The applicant's plea for admission of his application for advance ruling in terms of proviso of sub section (2) of section 98 of GGST Act, 2017 is rejected.

Q.2:Whether the packing charges of Rs. 4.50 received by the applicant for packing 1 Kg. of red gram dall supplied to the said Corporation are taxable?

Ruling: In view of the foregoing, the application is not admitted

 [ew\(Size:1.62 MB\)](#)

Q:What is the accurate HSN Code under GST tax slabs for Distillery Dry Grains Soluble (DDGS) and Distillery Wet Grains Soluble (DWGS) (Cattle feed)? The Contention of the applicant is that, earlier Central Excise Duty was paid at NIL rate under CETA 2309 and the introduction of GST cannot alter the classification of the by-product?

Ruling:the applicant's plea for admission of his application for advance ruling in terms of proviso of sub section (2) of section 98 of CGST Act, 2017 is rejected.In view of

~~the foregoing, the application is not admitted~~

 [ew\(Size:2.96 MB\)](#)

Q:Whether supply of drinking water to general public in unpacked/unsealed manner through dispensers/mobile tankers by a charitable organisation at a concessional rate is covered under exemption of GST as per Sl.No 99 of Notification 02/2017 – central tax (Rate) dated 28/06/2017?Sl.No.99. “Intra state supplies of Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, demineralized and water sold in sealed container]” ?

Ruling: The said supply is not covered under exemption as explained supra and taxable @18% Vide Notification No.1/2017-Central Tax (Rate), dated, 28th, June,2017 as amended from time to time.

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Q.1:Whether the product namely ‘Car Seat Covers’ merits classification under HSN 9401? If not, what is the correct classification applicable to ‘Car Seat Covers’?

Ruling:Car seat covers fall under the entry at Serial No.170 under HSN 8708 Schedule IV of Notifica -tion No.01/2017-Central Tax (Rate) dated 28.06.2017 attracting tax rate of CGST+SGST (14%+ 14%) @ 28%.

Q.2:Is Sl.No.435A of Schedule IV of the Notifica -tion No 1/2017-Central Tax (Rate) dt: 28.06.2017 applicable to ‘Car Seat Covers’? If not, what is the applicable entry under the said Notification?

Ruling: Not Applicable.

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