



सत्यमेव जयते

BEFORE THE AUTHORITY FOR ADVANCE RULINGS

for the State of Andhra Pradesh ( Goods and Service Tax )

(5th Floor, O/o Chief Commissioner of Commercial Taxes, D.No:5-56, Block-B, R.K Spring Valley Apartments, Edupugallu, Vijayawada-521151.)

Present:

Sri. J.V.M Sarma (Member)

Sri.Amaresh Kumar (Member)

The 10<sup>th</sup> day of May, 2018

Ruling No. AAR/AP/05(GST)/2018

In

Application No.AAR/10(GST)/2018

1	Applicant	M/s C R ENTERPRISES (GSTIN:37CSLPK9198N1Z1) D.No.9/19/B, Ground Floor, Park Street, Sullurpet – 524121
2	Jurisdictional Officer	Assistant Commissioner , NaidupetCircle,
3	Present for the Applicant	A.V.S Krishna Mohan, Advocate
4	Present for the Jurisdictional Officer	Remarks Received
5	Date of Personal hearing	04.04.2018

Note: Under Section 100 of the APGST Act'2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section 99 of APGST Act'2017, within a period of 30 days from the date of service of this order.

\*\*\*

M/s C.R Enterprises, D.No.9/19/B, Ground Floor, Park Street, Sullurpet - 524121 (hereinafter also referred as an **applicant**), having GSTIN:37CSLPK9198N1Z1 are engaged in supply of goods like scientific and technical instruments.

2 The applicant has filed an application in Form GST ARA-01, dated 02.04.2018, for seeking advance ruling on 'Adoptability of a notification to their supplies'. The question is as follows:

"Whether the supplies made to SRI HARI KOTA HIGH ALTITUDE RANGE ( SHAR), SATISH DHAWAN SPACE CENTRE, located at Sri Hari Kota, Andhra Pradesh, are eligible for concessional rate of tax as per the notifications 45/2017 (Central Tax -Rate), dated 14<sup>th</sup> November 2017, and 47/2017 ( Integrated Tax-Rate), dated 14<sup>th</sup> November 2017."

3. In the light of above, the application was forwarded to both the jurisdictional officers (State Tax & Central tax) to offer their remarks as per the Sec. 98(1) of CGST / APGST Act'2017, and requested for the information, whether there is any proceedings pending before any of the forums or the authorities. This authority received reply through an e-Mail, dated 03.04.2018, that there is no pending proceeding before any forum.

4.1 Based on the remarks received from the jurisdictional officers', a personal hearing was fixed on 04.04.2018. Shri.A.V.S Krishna Mohan Advocate and authorized representative of the applicant attended the personal hearing wherein he submitted Xerox copies of work order and IGST Exemption Certificates received from SHAR authorities, and submitted a separate list of goods, for which an indent is made by the SHAR.

4.2. The applicant has approached this authority to know the applicability of Notification No. 45/2017 -Central Tax (Rate), Dt : 14.11.2017, vide S.No. 3. to the goods intended to supply as per the purchase / work order to M/s SDSC (SHAR). They have furnished the list of goods intended to supply which is as under:

Out door MV Panel, Electrical accessories, Copper wires, Weather Proof Enclosures, Copper Ballast, Armored power Cable, GRP Junction Boxes, LED Fittings & Lamps, 10Kva Isolation Transformer, HRC Fuses, Thrusters, Fans, Transformers, DG Set, Lightning Protection, HT&LT Breakers, Point Wiring, Lighting Fixtures, Fans, Flame Proof Fixtures, Panels and distribution boards, Transformers and AVR's, Earthing and Lighting Protection, Meters and Measuring Instruments, Installation Charges, AC Induction motors and starters, 11KV overhead lines and accessories, , Smoke Detection Systems, Maintenance Works, and Trunking system for power distribution.

5. We have gone through the application filed by the applicant. As seen from the copy of the certificates issued by the Satish Dhawan Space Center ( SHAR ), it is understood that the said institution falls under ' Public funded research institution'. As per the certificate it is also mentioned that the said institution is under the administrative control of Department of Space, Government of India. It would be pertinent to discuss the conditions laid down in the subject notification for better clarity. The relevant extract is reproduced hereunder

S. No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
			(i) The goods are supplied to or for (a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development



1	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Regional Engineering College	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts consumables and live animals (experimental purpose);</p> <p>(c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.</p>	<p>Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply of the specified goods; or</p> <p>(b) an institution registered with the Government of India in the Department of Scientific and Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods;</p> <p>(ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p> <p>(iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>
---	--	--	--

The subject Notification gives concessional rate of duty to **specific goods** as mentioned at Column 3 of above table when supplied to institutions mentioned at Column 2 of the above table, subject to the condition as mentioned at column 4. We concur that SDSC (SHAR) is covered under column 2 of Notification. However the goods intended to be supplied by the applicant, as discussed in para 4.2 supra, does not appear to me mentioned / covered under column 3 in either of the four

(a). 'Scientific and technical instruments, apparatus, equipments (including computers'.

- (b) Accessories, parts, consumables, and live animals ( experimental purpose).
- (c) computer software.....
- (d) prototype.....

After careful examination of the said issue, the ruling is given as under

**RULING**

The goods intended to be supplied by the applicant to M/s SDSC are not covered under Notification 45/2017-Central Tax (Rate), dated 14.11.2017 and accordingly, the concessional rate is not applicable.

Sd/- (J.V. M .SARMA)  
Joint Commissioner (State Taxes),  
Authority for Advance Ruling,  
Andhra Pradesh.

Sd/- (AMARESH KUMAR)  
Joint Commissioner (Central Taxes),  
Authority for Advance Ruling  
Andhra Pradesh

//t.c.f.b.o//

*P. Jayaramulu*  
Assistant Commissioner (GST)(ST)