

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, Room No-107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai - 400010.

(Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

- (1) Shri B. Timothy, Addl. Commissioner of Central Tax, (Member)
(2) Shri B. V. Borhade, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id	27AAEAS1739F1ZI
Legal Name of Applicant	SOMA-MOHITE JOINT VENTURE
Registered Address/Address provided while obtaining user id	3, SIDDHIVINAYAK SOCIETY, SOMA HIGHTS, KARVE ROAD ,KOTHRUD, PUNE 411033
Details of application	GST-ARA, Application No. 08 Dated 26.04.2019
Concerned officer	State Tax Officer (C-308) Pune.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought	
A Category	Works Contract
B Description (in brief)	Construction of tunnel and its allied works for Nira-Bhima Link No.5 of taluka Indapur, Dist. Pune under Krishna-Bhima Stabilization Project awarded by Godavari Marathwada Irrigation Development Corporation, Aurangabad. The work order is consisting of Earth Work such as Excavation for Tunnel, removing of excavated stuff, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting etc.
Issue/s on which advance ruling required	(ii) Applicability of a notification issued under the provisions of this Act
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

PROCEEDINGS

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by M/s SOMA-MOHITE JOINT VENTURE , the applicant, seeking an advance ruling in respect of the following questions.

1. Whether the said Contract is covered under SI NO -3A , Chapter No 99 as per Notification No 2/2018 -Central Tax (Rate) dated 25/01/2018, w.e.f 25/01/2018 ?
2. Whether the said contract is covered under the term "Earth Work" and therefore covered under SI No – Chapter No. 9954 as per Notification NO. 31/2017 – Central Tax (Rate) dated 13/10/2017?
3. If we are covered under SL No.3 chapter No. 9954 as per Notification No.31/2017 - Central Tax (Rate) dated 13/10/2017, w.e.f. 13/10/2017 then what is the meaning of "Earthwork"?



At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to “GST Act” would mean CGST Act / MGST Act.

3. FACTS AND CONTENTION – AS PER THE APPLICANT

Statement of relevant facts having a bearing on the question(s) raised:

M/S. Soma Mohite Joint Venture (Referred to as JV) registered under Goods and Service Tax Act, 2017 having GST registration No. 27AAEAS1739F1ZI and registered office at 3, Siddhivinayank Society, Soma Heights, Karve Road, Kothrud, Pune. 411038 is engaged in the business of Construction of infrastructure projects. The said JV was formed on 27 December, 2008 to undertake construction of tunnel and its allied works for Nira-Bhima Link No. 5 of taluka Indapur, Dist. Pune under Krishna Bhima Stabilisation Project awarded by Godavari Marathwada Irrigation Development Corporation, Aurangabad.

The Said JV consists of two members, viz.

- 1) M/s Soma Enterprises Ltd.
 - 2) M/s DM Corporation Pvt.Ltd (Formerly known as Mohite & Mohite Engineers & Contractors Pvt. Ltd)
- The JV was formed to get the work and to share it amongst the members of JV. Accordingly M/s Soma Enterprises Ltd, Pune and M/S. D M Corporation Pvt.Ltd (Formerly known as Mohite & Mohite Engineers and contractors), Kolhapur are executing the work in the Ratio 70:30 proportion

The work order is consisting of Earth Work such as Excavation for Tunnel, removing of excavated stuff, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting etc. wherein total earth work is approximately 92.66% as per below mentioned table,


S.No.	Particulars	Nature of Work	Value of Works Contract in Lakhs	Share of Earth Work
1	Excavation	Earth Work	14,93,07,964.00	3.41%
2	Excavation	Earth Work	55,46,81,824.00	12.65%
3	Underground Excavation	Earth Work	2,85,96,07,146.00	65.23%
4	Providing Fabricating transportation and erecting structural steel	Other	9,16,08,472.00	2.09%
5	Supporting rock bolts, drilling holes	Other	1,92,26,250.00	0.44%
6	Providing & Fixing in position M.S	Other	2,37,72,806.00	0.54%
7-a)	Admixture, scaffolding, machinery, labour- Tunnel Arch	Other	61,65,168.00	0.14%
7-b)	Admixture, scaffolding, machinery, labour. Portal	Other	11,10,252.00	0.03%
8	Providing & Fixing in chain link and hooks	Other	98,32,380.00	0.22%

9	Providing & Fixing in situ cement concrete-M-15	Other	10,41,18,630.00	2.38%
10	Providing & Fixing in situ cement concrete M 20	Other	4,58,77,589.00	1.05%
11	Removing excavated stuff underground excavation	Earth Work	49,83,59,318.00	11.37%
12	Providing Drainage arrangement	Other	1,99,69,800.00	0.46%
	Total		4,38,36,37,599.00	100%

We are herewith attaching you Schedule B i. e. work specifications as per tender documents for your reference

3b. **Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid Question(s):**

Our View: We M/s. Soma Mohite Joint Venture (Referred to as JV), are taken general meaning of "Earthwork as its proper meaning or definition has not been mentioned anywhere in the act, so as per general meaning Earth Work include Excavation for Tunnel, removing of excavated stuff providing steel support rock bolting, enforcement, fixing or chain link, cement concreting to wherein earth work is more than 75% of total work. As per our understanding, we are covered under SI. No. 3 Chapter no 9954 as per Notification No 31/2017 - Central Tax (Rate) dated 13/10/2017, w.e.f. 13/10/2017, where CGST rate is 2.5%.



(1)	(2)	(3)	(4)	(5)
	Chapter 9954	[(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work that is constituting more than 75 per cent of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity	2.5%	Provided that where the services are supplied to a Government Entity. they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be]

04. **CONTENTION – AS PER THE CONCERNED OFFICER**

The submission, as reproduced verbatim, could be seen thus-

Written Contention for Advance Ruling Decision.

M/S. SOMA MOHITE JOINT VENTURES Registered under GST Act, 2017. His GST Registration No: 27AAEAS1739AZI And Registered Office at OFFICE AT 3. Siddhivinayank Society, Karve Road, Kothrud, Pune-411038. is engaged in the Business of Construction Of Infrastructure Projects. The said JV was formed to undertake construction of Tunnel and its allied works for NIRA –BHIMA Link No.5 of Taluka-Indapur, Dist-Pune Under Krishna-Bhima Stabilisation Project Awarded by Godavari Marathwada Irrigation Development Corporation, Aurangabad.

The dealer has made Online Application of Advance Ruling on Applicability of GST Rate for Works Contract where the Earth Work is more than 75% of total work. Work specification as per Tender Document- (Enclose the Govt. of Maharashtra Undertaking --- Tender Copy)

Construction of Tunnel and Its applied works for NIRA-BHIMA Link No.5 Of Taluka-Indapur, Dist -Pune, Under Krishna-Bhima Stabilisation Project Awarded by Godavari Marathwada Irrigation Development Corporation, Aurangabad.

The Work Order is consisting of Earth Work such as Excavation for Tunnel, Removing of Excavated Stiff, Providing Steel Support, Rock Bolting, Reinforcement, Fixing of Chain Link, Cement Concerting etc. wherein Earth Work is more than 75% of total work.

His work covered Under S1 No.3, Chapter No.9954 As per Notification NO.31/2017-Central Tax (Rate) Dated 13/10/2017, w.e.f.13/10/2017, Where CGST rate is 2.5%. (Enclosed copy)

Now the question is whether the said Contract is covered Under S1No.3A, Chapter No.99 As per Notification No. 2/2018 – Central Tax (Rate) Dated 25.01.2018 w.e.f.25/01/2018. ?

As per the Notification Dt.25/01/2018 – Composite supply of goods and services in which is the value of supply of goods constitutes not more than 25% of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

For Advance Ruling Decision – As per the Notification Dt.25/01/2018, it is necessary to examine whether the Composite supply of goods and services in which the value of supply of goods constitutes not more than 25% of the value of the said composite supply.

Work is allotted to the dealer in the year 2008-2009. Till now most of the earth work may be completed and in current financial year Value of Supply of goods will constitute more than 25% of the composite supply.

Secondly Godavari Marathwada irrigation Development Corporation is a government undertaking and not a government entity.

In view of above this office is of the opinion that the said contract is not covered under S1 No. 3A, Chapter No. 99 as per notification No. 2/2018 Central tax (Rate) dated 25.01.2018.

05. HEARING

The Preliminary hearing in the matter was held on 23.05.2019, Sh. P. Venkatesh, General Manager, Sh. Amol Joshi, Sr. Manager and Sh. Shivraj Patil, C.A. appeared and requested for admission of application as per details in their application. The Jurisdictional Officer Sh.B. V. Jumbad, Asstt Commissioner of S.T. Pune, appeared and submitted written submissions.



The application was admitted and called for final hearing on 03.08.2019, P. Venkatesh, General Manager, Sh. Arjun Raavi, Sr. Manager and Sh. Abhijit Mundada , C.A. appeared made oral and written submissions. The Jurisdictional Officer Sh. Dhananjay Suravase, Asstt. Commissioner of S.T., Pune appeared.

06. OBSERVATIONS

We have gone through the facts of the case. The issue put before us is in respect of a transaction which would be on the lines thus –

Applicant M/s. Soma Mohite Joint Venture (herein after referred to as JV) is engaged in the business of constructions of Infrastructure project. The said JV was formed on 27 December, 2008 to undertake work of “construction of tunnel and its allied works from RD 0 to 24500 meter of Nira Bhima Link no.5 of Tq. Indapur, Dist. Pune under Krishna Bhima Stabilization project. The composition of JV is already stated in the preceding paras. The Godavari Marathwada Irrigation Development Corporation, Aurangabad allotted above mentioned work to the applicant. Applicant submit that the Work Order is consisting of Earth Work such as Excavation for Tunnel, Removing of Excavated Stuff, Providing Steel Support, Rock Bolting, Reinforcement, Fixing of Chain Link, Cement Concreting etc. wherein Earth Work is more than 75% of total work. Applicant further submit that since the work i.e. earth work constitute more than 75% of the total work in term of value, they are covered by entry no.3 of Notification 12/2017 dated 28.06.2017 as amended by Notification no. 31/2017 – Central Tax (Rate) dated 13.10.2017 and effective from the said date where GST is payable @ 5%(CGST 2.5% and SGST 2.5%).

In order to appreciate the contention of the applicant it is worth to reproduce entry no. 3 as aforesaid as below:

Sy No.	Chapter, Section or Heading	Description of Service	Rate. (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	All Services		
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification, shall apply for valuation of this service)	9	--
		(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	--

	<p>[(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity} by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	6	<p>[Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be;}]”]</p>
	<p>[(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a road, bridge, tunnel, or <u>terminal for road transportation</u> for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>[(c) a civil structure or any other original works pertaining to the in-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri. Awas Yojana (Urban)]”</p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>[(da) a civil structure or any other original works pertaining to the <u>**Economically Weaker Section (EWS) houses</u>” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);}</p> <p>[(db) a civil structure or any other original works pertaining to the houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS) Lower Income Group (LIG) Middle Income Group-1 (MIG-) Middle Income Group-2 (MIG-2)” under the Housing for All</p>	6	--



	<p>(Urban) Mission Pradhan Mantri Awas Yojana (Urban);</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory, or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased</p> <p>[(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.)</p>		
	<p>[(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to –</p> <p>(a) railways, [including] monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex,</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government;</p> <p>[(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;]</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>	6	--
	<p>[[vi) [Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided]12 to the Central Government, State Government, Union Territory, [a local</p>	6	{Provided that where the services are supplied to a Government Entity, they should have been



		<p>authority, a Governmental Authority or a Government Entity] by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p> <p>[Explanation.- For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]</p>		<p>procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be}</p>
		<p>[[vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.</p>	2.5	<p>Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be]</p>
		<p>[(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.</p>	6	--
		<p>[[ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.</p>	6	<p>Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government Union territory or local</p>



			authority, as the case may be.
		[(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	2.5 Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government Union territory or local authority, as the case may be.
		[(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22	2.5 Provided that credit of input tax charged on goods and services has not been taken {Please refer to <i>Explanation</i> no. (iv)}.
		[(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) of the Central Goods and Services Tax Act, 2017.	9 --



Applicant has laid much emphasis on entry no.3 (vii) as aforesaid stating that in the Works Contract involving predominating earth work which is approximately by value 92.66% the details of which are already mentioned at para 3 of this order.

We find that the concessional rate of tax as per this entry is available to those composite supply of works contract where the earth work constitute more than 75% of the value of the works contract. The mute question therefore in this application vis a vis Notification entry no. 3 (vii) is to decide whether the contract involves earth work. The expression earth work has not been defined in the GST Act, Rules and the notifications. In the absence of the definition we may refer to Dictionary meaning as below:

Definition of earthwork

As per - Merriam Dictionary

1 : an embankment or other construction made of earth especially : one used as a field fortification

2 : the operations connected with excavations and embankments of earth

3 : a work of art consisting of a portion of land modified by an artist

Wikipedia, the free encyclopedia

As per **Civil engineering use**[\[edit\]](#)

Typical earthworks include road construction, railway beds, causeways, dams, levees, canals, and berms. Other common earthworks are land grading to reconfigure the topography of a site, or to stabilize slopes.

Military use[edit]

In military engineering, earthworks are, more specifically, types of fortifications constructed from soil. Although soil is not very strong, it is cheap enough that huge quantities can be used, generating formidable structures. Examples of older earthwork fortifications include moats, sod walls, motte-and-bailey castles, and hill forts. Modern examples include trenches and berms

As per English Cambridge dictionary

noun - a raised area of earth made, especially in the past, for defence against enemy attack

Other meanings as per

Princeton's WordNet(0.00 / 0 votes)Rate this definition:

1. earthwork(noun)
an earthen rampart

Wiktionary(0.00 / 0 votes)Rate this definition:

1. earthwork(Noun)
Any structure made from earth; especially an embankment or rampart used as a fortification

Webster's Dictionary(0.00 / 0 votes)Rate this definition:

1. Earthwork(noun)
any construction, whether a temporary breastwork or permanent fortification, for attack or defense, the material of which is chiefly earth
2. Earthwork(noun)
the operation connected with excavations and embankments of earth in preparing foundations of buildings, in constructing canals, railroads, etc
3. Earthwork(noun)
an embankment or construction made of earth

From the meaning assigned the expression earth work as per Dictionary , the term earth work means the structure made from earth especially an embankment or construction made of earth. On perusal of tender documents we find that the present work is the construction of tunnel and its allied work and therefore said work cannot be considered as earth work contemplated by entry no. 3(vii) above.

From the perusal of entire entry at Sr. No. 3 we are of the opinion that entry no.

3 (iii) is the most appropriate entry in the present case which is reproduced herein below:

3(iii)

Sl. No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
3	Heading 9954 (Construction services)	<p>[(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the {Central Government, State Government, Union territory, A local authority, a Government Authority or a Government Entity} by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Site and Remains Act,</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	6	[Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in the relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be;]



To arrive at above conclusion we find support from the 'Detail Tender Notice' issued by Godavari Marathwada Irrigation Development Corporation, Aurangabad through Executive Engineer wherein at 'General information' it is stated that –

The function and power of the corporation have been listed in the Maharashtra Act XXIII of 1998. In general, it has been entrusted with the work of investigation, Planning, Designing of Projects, Maintenance of Completed Projects, Construction of Projects and irrigation Management of the Major, Medium and Minor projects in the Godavari River Basin. The projects comprise of Irrigation Hydroelectric projects (Except Bhandardara (Phase-I and II) and Ghatghar Hydro Electric Power Projects) along with the command area development and multipurpose schemes. The projects are to be State during the project time slice, it is expected to increase the performance efficiency of the completed projects and to complete further on going and new works, so as to utilize the water from Godawari Basin. In view of above present transaction can be considered as other irrigation work.

07. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 08/2019-20/B- 100 Mumbai, dt. 23/08/2019

For reasons as discussed in the body of the order, the questions are answered thus –

Question: - 1. Whether the said Contract is covered under SI NO -3A , Chapter No 99 as per Notification No 2/2018 -Central Tax (Rate) dated 25/01/2018, w.e.f 25/01/2018 ?

Answer :- Answered in the negative.

Question: - 2 . Whether the said contract is covered under the term “Earth Work” and therefore covered under SI No – Chapter No. 9954 as per Notification NO. 31/2017 – Central Tax (Rate) dated 13/10/2017?

Answer :- Answered in the negative.

Question: - 3. If we are covered under SL No.3 chapter No. 9954 as per Notification No.31/2017 - Central Tax (Rate) dated 13/10/2017, w.e.f. 13/10/2017 then what is the meaning of “Earthwork”?

Answer :- In view of answer to question no. 2, this question is not answered.



sd
B. TIMOTHY
(MEMBER)

sd
B. V. BORHADE
(MEMBER)

CERTIFIED TRUE COPY

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint commissioner of State Tax , Mahavikas for Website.

**MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI**

Note :- An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India building, Nariman Point, Mumbai - 400021.