

AUTHORITY FOR ADVANCE RULING, TAMILNADU
DOOR NO.32, INTEGRATED COMMERCIAL TAXES OFFICE COMPLEX
5TH FLOOR, ROOM NO. 503, ELEPHANT GATE BRIDGE ROAD,
CHENNAI -600 003.
PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE
GOODS AND SERVICES TAX ACT, 2017.

Members present are:

1. Shri T.G.Venkatesh, I.R.S., Additional Commissioner/Member,
Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -34
2. Tmt. K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/ Member,
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-3.

ORDER No. 04 /ARA/2021 Dated: 31 .01.2022

GSTIN Number, if any / User id	332100000475AR5	
Legal Name of Applicant	GITEC-IGIP GmbH, Cologne Germany and GITEC-IGIP India Pvt Ltd., Jaipur, India in Joint Venture with Mukesh & Associates, Salem, India and N. K. Buildcon Pvt Ltd., Jaipur India. (Represented by the Lead Member of JV, GITEC-IGIP GmbH, Cologne, Germany)	
Registered Address / Address provided while obtaining user id	No. 131/9, Moti Towers , 4 th Floor, Kandanchavadi, Old Mahabalipuram Road, Perungudi, Tamil Nadu. Chennai 600 096.	
Details of Application	Form GST ARA - 001 Application Sl.No.34 dated 04.10.2021	
Concerned Officer	Centre: Chennai South Commissionerate State: Thiruvannamiyur Assessment circle	
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Service Provision
B	Description (in brief)	The applicant is engaged in leasing pallets, crates and containers (equipment) to

	customers in Tamilnadu and its registrations across India.
Issue/s on which advance ruling required	i Applicability of a notification issued under the provisions of this Act
Question(s) on which advance ruling is required	1. Whether the pure services, supplied by M/s GITEC-IGIP, GmbH, Cologne, Germany, having an office at Chennai, by way of rendering Consulting Services for Programme Management and Accompanying Measures for implementation of Integrated Storm Water Drain for M1 & M2 Components of Kovalam Basin in the extended area of Greater Chennai Corporation, supplied to the Superintending Engineer, Storm Water Drain Department, Greater Chennai Corporation, Chennai are exempted from payment of GST as per the S.No.3 of the Notification No.12/2017-Central Tax (Rate) dated 28.06.2017

Note: Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

Tvl. GITEC-IGIP GmbH, Cologne, Germany, having correspondence address at No. 131/9, Moti Towers 4th Floor, Kandanchavadi, Old Mahabalipuram Road, Perungudi, Chennai 600 096, is the Lead Partner of GITEC-IGIP GmbH, Cologne Germany and GITEC-IGIP India Pvt Ltd., Jaipur, India in Joint Venture with Mukesh

& Associates, Salem, India and N. K. Buildcon Pvt Ltd., Jaipur India. (hereinafter called the 'Applicant'). The applicant is not registered under the provisions of GST. They have sought Advance Ruling on the following question:

Whether the Pure Services, supplied by M/s GITEC-IGIP, GmbH, Cologne, Germany, having an office at Chennai, by way of rendering Consulting Services for Programme Management and Accompanying Measures for implementation of Integrated Storm Water Drain for M1 & M2 Components of Kovalam Basin in the extended area of Greater Chennai Corporation, supplied to the Superintending Engineer, Storm Water Drain Department, Greater Chennai Corporation, Chennai are exempted from payment of GST as per the S.No.3 of the Notification No.12/2017-Central Tax (Rate) dated 28.06.2017

The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST Rules 2017.

2.1 The Applicants have stated that they have been awarded a contract by M/s Greater Chennai Corporation (GCC), Government of Tamil Nadu for providing Consulting Services for Programme Management and Accompanying Measures for implementation of Integrated Storm Water Drain for M1 & M2 Components of Kovalam Basin in the extended area of Greater Chennai Corporation. They undertake this project along with members of the Joint Venture. The supply of services are in the nature of Consulting Engineer, Architects Services and Technical Testing, Inspection, Certification, etc.

2.2 As per Sl.No.3 of the Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017, "Pure Services (excluding works contract service or other composite supplies involving supply of any goods) 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 243 G of the Constitution or in relation to any function entrusted to a Municipality under article 243 W of the Constitution" is exempted. As per Article 243 W of the Constitution, the Legislature of a State may, by law, endow the performance of functions and the implementation of schemes as may be entrusted to Municipalities etc., including those in relation to the matters listed in the Twelfth Schedule. As per the Twelfth Schedule to the article 243 W of the

Constitution, there are 18 activities listed and the same are mentioned below for reference.

TWELFTH SCHEDULE - (Article 243W)

1. Urban planning including town planning; 2. Regulation of Land-use and Construction of buildings. ; 3. Planning for Economic and Social Development.; 4. Roads and bridges. ; 5. Water supply for Domestic, Industrial and Commercial Purposes. ; 6. Public health, Sanitation Conservancy and Solid Waste Management. ; 7. Fire services. ; 8. Urban forestry, protection of the environment and promotion of ecological aspects. ;9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded. ; 10. Slum improvement and upgradation. ; 11. Urban poverty alleviation. ; 12. Provision of urban amenities and facilities such as parks, gardens, play grounds. ; 13. Promotion of cultural, educational and aesthetic aspects.; 14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums. ; 15. Cattle pounds; prevention of cruelty to animals. ; 16. Vital statistics including registration of births and deaths. ; 17. Public amenities including street lighting, parking lots, bus stops and public conveniences. ; 18. Regulation of slaughter houses and tanneries.

It could be seen in broader perspective that, the Consulting Services are in relation to the implementation of the scheme namely 'Integrated Storm Water Drain for M1 & M2 Components of Kovalam Basin in the extended area of Greater Chennai Corporation and can also be considered to be in relation to the activity namely "Urban planning including town planning", at Sl.No.1 of the Twelfth Schedule to article 243W of the constitution. Since, the Greater Chennai Corporation, is falling under the definition of "Local Authority", our Consulting Services as mentioned above are obviously exempted from the levy of GST by virtue of Sl.No.3 of the Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017. Though the consulting services supplied by them along with the members of the Joint Ventures namely M/s GITEC-IGIP India Pvt. Ltd., Jaipur, M/s Mukesh & Associates, Salem and M/s N.K.Buildcon Pvt Ltd., Jaipur, to the Greater Chennai Corporation are evidently exempted from the levy of GST for the reasons stated above, yet an advance ruling authenticating the exemption from levy of GST in this issue, will be of an immense support to them in delivering better tax compliance and following the statutory provisions scrupulously.

2.3 M/s Mukesh & Associates, Salem, one among the partners in the Joint Venture had already approached the AUTHORITY FOR ADVANCE RULING, TAMILNADU for the same issue and vide Order No.34/ARA/2021 dated 17.08.2021, the Competent Authority had given the Ruling by rejecting the application filed by M/s Mukesh & Associates as not admissible. In the Ruling, the Competent Authority found that it is the Joint Venture with the Registered seat of the association at Cologne, Germany is the 'Person' to whom the Project is awarded and not the applicant, M/s Mukesh & Associates, Salem. Thus the person who can make the application is the Joint Venture Company only and not the applicant, M/s Mukesh & Associates, Salem and hence the application is not admitted for consideration on merits. Hence, M/s GITEC-IGIP GmbH, Germany, the lead partner of the Joint Venture has filed this application.

2.4 In support of their statement of relevant facts having a bearing on the question raised, they have drawn the attention of the Advance Ruling given by The Authority on Advance Rulings in Karnataka Goods and Services Tax, in the case of M/s. Vimos Technocrats Private Limited, Bengaluru in KAR ADRG 52/2020 dated 09.10.2020. Further, for a similar supply of Service provided by M/s GITEC IGIP Private Limited., M/s Madhya Pradesh Urban Development Company Ltd., [MPUDC], Urban Development and Housing Department had issued a letter to the supplier of service to the effect that "in the case of consultancy services, MPUDC is exempted from GST as per the Sl.No.3 of the Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017. In view of the above, they are of the strong view that the services of execution of Consulting Services for Programme Management and Accompanying Measures for implementation of Integrated Storm Water Drain for M1 & M2 Components of Kovalam Basin in the extended area of Greater Chennai Corporation supplied to the Superintending Engineer, Storm Water Drain Department, Greater Chennai Corporation are exempted from payment of GST by virtue of S.No.3 of the Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017.

3.1 Due to the Pandemic situation and not to delay the proceedings, the applicant was addressed seeking their willingness to appear for hearing in digital Mode. The Authorised representative, Shri. D.Mukesh, appeared for the hearing virtually on 21.12.2021 and made a presentation on their submissions and reiterated the submissions. He referred to earlier order passed in respect of Tvl. Mukesh Associates and as GITEC has authorized them to file Advance Ruling Application

they have filed it now, The authorized representative of the applicants was asked to furnish the following documents:

1. Copy of agreement entered into with GCC
2. Write up on the entire scope of activity envisaged through the agreement
3. Details on whether any goods are supplied in the course of providing the consultancy services.
4. Copies of invoices.

3.2 The applicant submitted the Copy of agreement entered into with GCC in pursuance of the VPH held on 21.12.2021. They have also stated in the Write up on the entire scope of activity envisaged through the agreement that

- Objective of this Consulting Service Contract is to provide “Consulting Services for the Project Programme Management and Accompanying Measures for the Chennai Storm Water Drainage Programme, M1 and M2 Components of Kovalam Basin”.
- According to the Terms of Reference issued as part of Request for Proposal, the scope of consulting services of the Programme Management Consultant (PMC) activities include planning, preparation of detailed design and tender documents, assist the Greater Chennai Corporation in the selection of contractors, and supervise the construction activities for development of storm water drain system in the Kovalam Basin. Similarly, as part of Accompanying Measures Consultancy the Consultant have to assist the Greater Chennai Corporation with regard to the sustainability of the project investments. In this regard, the consultant have to prepare operation and maintenance manual, carry out citizen awareness campaigns, collaborate public and private storm water stakeholders and also involve civil society in the maintenance of assets created out of the project investments. In both cases, pure services are involved in the form of knowledge enhancement and efficiency enhancement and there is no procurement of goods in the Consultancy Services. Page 138 to 189 of consulting services contract agreement dated 03.12.2020 gives the detailed scope of consultancy services.
- They provide only ‘Services of the Human Resources’, for development of the storm water drainage system for GCC which constitutes only ‘Pure Services’ and do not cover procurement of goods. They enclosed the Copies of invoices

raised on GCC dated 30 December 2020;23.03.2021 Rei/014-21; 22.06.2021 Rei/019-21; 08.09.2021 Rei/020-21 and 17.12.2021 Rei/045-21.

4. The State Jurisdictional Authority, Assistant Commissioner (ST) (FAC), Thiruvanniyur Assessment Circle, who has the administrative Jurisdiction over the applicant vide letter RC. No. 982/2021/A4, dated: 22.10.2021 has stated that:

- The correspondence address as mentioned in the application GST-ARA-01, is the registered place of business of Tvl.GITEC-IGIP India Private Limited, Tamilnadu with GST number- 33AAHCG2761L1ZH who is under the jurisdiction of Thiruvanniyur Assessment Circle. On verification of the documents sent vide R.C. No. 574/2021/A1, dated : 04.10.2021, it is noticed that the M/s. GITEC – IGIP – GMPH, Cologne, Germany & GITEC-IGIP India Pvt. Ltd., Jaipur, India, in Joint venture with Mukesh Associates, Salem, India and NK Buildcon Pvt., is implementing integrated storm water drain for M1 and M2 components of Kovalam Basin in the extended area of Greater Chennai Corporation which may fall under Sl. No.3 of chapter, 99 as per notification No. 12/2017 – Central Tax (Rate), New Delhi the 28th June 2017 and as per G.O. No. 73CT & R (B1) department dated : 29.06.2017, for the reasons that the services provided by the applicant is pure services to the Greater Chennai Corporation which is a local authority as per Article 243 of the constitution and section 2(69) of the TNGST Act 2017.

5. The Center Jurisdictional Authority has not furnished any comments and therefore, it is construed that there are no proceedings pending/made on the applicant in the issue raised before us in this application.

6. We have carefully examined the statement of facts, supporting documents filed by the Applicant along with application, oral submissions made at the time of Virtual hearing and the comments of the Jurisdictional Authority. The applicant, M/s. GITEC – IGIP – GMPH, Cologne, Germany & GITEC-IGIP India Pvt. Ltd., Jaipur, India, in Joint venture with Mukesh Associates, Salem, India and NK Buildcon Pvt., has been awarded the contract of Programme Management Consultant and Accompanying Measures for Implementation of Integrated Storm Water drain for M1 & M2 components of Kovalam Basin in the extended area of Greater Chennai Corporation by the Greater Chennai Corporation. They have sought ruling on the following question:

Whether the pure services, supplied by M/s GITEC-IGIP, GmbH, Cologne, Germany, having an office at Chennai, by way of rendering Consulting Services for Programme Management and Accompanying Measures for implementation of Integrated Storm Water Drain for M1 & M2 Components of Kovalam Basin in the extended area of Greater Chennai Corporation, supplied to the Superintending Engineer, Storm Water Drain Department, Greater Chennai Corporation, Chennai are exempted from payment of GST as per the S.No.3 of the Notification No.12/2017-Central Tax (Rate) dated 28.06.2017

The issue raised is on the applicability of the Notification to the supply made by them and therefore, the same is within the scope of Section 97(2)/95(a) of the GST Act 2017. Therefore, the application is admitted for consideration on merits.

7.1 From the submissions, it is seen that the applicant has entered into a contract for consulting services with Greater Chennai Corporation(hereinafter referred to as GCC) for the Project- 'Project Management and Accompanying Measures for implementation of Integrated Storm Water drain for M1 & M2 components of Kovalam Basin on 3rd December 2020. From the 'Terms of Reference' of the contract, the following are seen:

Programme Background: India's rapid Economic Growth is accompanied by an accelerated urban and spatial transformation. There are huge developmental challenges to accommodate additional urban dwellers and provide them with adequate urban services. The Government of India emphasizes the need for major investments in urban infrastructure; The risk of flooding is exacerbated by anthropogenic factors in addition to the natural conditions; Therefore, the urbanization trend is aggravating the risks for Chennai associated with climate change. In view of these challenges, the existing urban stormwater management infrastructure is far from adequate in terms of quality and quantity(core problem).

Overall Programme Concept: The German and Indian Government agreed to provide a KfW loan of EUR 150 million to GOI for the Programme "Sustainable Urban Infrastructure Development" in India. This commitment, to be implemented with the support of a Programme Management Consultant(PMC) shall be used to finance stormwater management measures for Kovalam Basin. It was further agreed that a grant for Accompanying Measures(AM) will be provided to support the sustainability of the Programme.

Overall Programme Objectives: The programme “Sustainable Urban Infrastructure Development” supports the Government of Tamilnadu in its efforts to implement a climate change adopted and Integrated Storm water Management Systems in the Kovalam Basin watershed of Chennai.; The overall objective of the Consultant’s assignment is to provide expertise in engineering, design and construction supervision to the PEA to ensure an effective implementation of the programme(PMC Component). In addition, it is also the task of the Consultant’s team to provide institutional expert support to ensure sustainable operation and maintenance of the implemented infrastructure (AMC Component).

Objectives of the PMC Assignment: The specific objectives of the Programme Management Consultancy assignment are to:

- Make a critical review of the findings of the FS and have qualified improvements if found necessary;
- Have the existing hydraulic model verified and improved if found necessary and have the detailed design and the tender documents prepared for physical implementation of the capital investment;
- Have the Key Performance Indicators for the evaluation of the Programme Results prepared by establishing and validating baseline, current values and targets;
- Have an efficient procurement process of all works and supplies by the provision of technical support during the tendering process;
- Have construction works implemented in line with the specifications and schedules and taking into account all environmental, social and occupational health provision by provision of technical assistance during the supervision of the project;
- Provide supervision/management of (1) the works by contractors as the Employers’ representative in the works contracts and carry out these tasks as per the powers and responsibilities vested in his authority; and (2) the non-works/goods contracts so that delivery of services is to the highest quality and satisfaction of stakeholders;
- Provide overall programme management services including but not limited to (1) manage project delivery program; (2) identify emerging project risks affecting time, cost and quality and propose mitigation measures and manage their implementation; (3) manage project

financial management;(4) coordination and stakeholder management;
(5) monitoring and evaluation;(6) reporting and communication;

- Have effective coordination of programme related issues with all stake holders, and especially the PMC M3.

Objectives of the Accompanying Measures Consultancy assignment are:

- Have a utility that ensures the sustainability of the investment measures by developing and operationalizing an O & M concept;
- Ensure close coordination between GCC departments as well as the coordination, information and cooperation of GCC with other relevant agencies;
- Organize and implement training for GCC staff on O&M, machinery operation, safety requirements and drain inspection, including exposure visits within the country and to suitable international locations with the same nature of operation;
- Have a financial sustainability plan developed and implemented for the KfW supported Programme measures;
- Raise the awareness of relevant target groups in M1, M2 and M3 of the importance of storm water drains, the prevention of solid waste disposal in drains, health/WASH, faulty waste water connections, etc;
- Have a well-managed disposition fund of EUR 1.0 million that is used to finance local services for the implementation of selected services

7.2 From the above, the following are deduced:

- As a part of improvement of Urban Infrastructure of Chennai City, the project of constructing and maintaining Storm water drains along the kovalam beach has been taken up;
- Applicant who is a Joint venture of International and Local persons of expertise is tasked with Programme Management consultancy, which comprises of Design, Documentation, technical support in the various area of expertise, supervision, co-ordination with arious stake holders; and Accompanying Measures which encompasses extending plan for effective O & M of the built-infrastructure, training of the GCC personnel, coordination with inter-departmental wings of GCC and external agencies involved in the implementation of the project

Thus, it is evident that the applicant under the contract is tasked with providing various activities of technical expertise, financial planning, training, supervision, etc,

which are supply of various services for effective implementation of the project and as seen from the submissions, the activity does not involve 'Supply of any Goods'. Also, it is seen that the project undertaken is in relation to improving the 'Storm Water Drain' along the Kovalam basin, as a part of 'Urban Infrastructure Development' of the Greater Chennai and the services are provided to the Greater Chennai Corporation represented by its Storm Water Division.

8.1 With the above facts of the case, the issue as to whether the entry at Sl.No. 3 of Notification No. 12/2017-C.T.(Rate) dated 28.06.2017 in respect of CGST and Sl.No. 3 of Notification No.II(2)/CTR/532(d-15)/2017 dated 29.06.2017 in respect of SGST is applicable is examined. The relevant entry is as follows:

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
3	99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority 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.	Nil	Nil

The above entry is applicable to "Pure Services", Provided to Central Government/State Government/Union Territory/Local authority/Governmental authority; By way of any activity in relation to any function entrusted to a Panchayat under Article 243 G of the Constitution/ Municipality under Article 243 W of the Constitution

8.2 'Pure Service' is not defined under GST and the same can be constituted in general term as any supply made without involvement of supply of goods along with supply of services. The detailed scope of consultancy services have been provided in

the Terms of Reference, page 138 to 189 of consulting services contract agreement dated 03.12.2020 submitted by the applicants. According to the Terms of Reference issued as part of Request for Proposal, and referred in detail in Para 7 above, the scope of consulting services of the Programme Management Consultant (PMC) activities includes planning, preparation of detailed design and tender documents, assist the Greater Chennai Corporation in the selection of contractors, and supervise the construction activities for development of storm water drain system in the Kovalam Basin. Similarly, as part of Accompanying Measures Consultancy the Consultant have to assist the Greater Chennai Corporation with regard to the sustainability of the project investments. In this regard, the consultant have to prepare operation and maintenance manual, carry out citizen awareness campaigns, collaborate public and private storm water stakeholders and also involve civil society in the maintenance of assets created out of the project investments. In both cases, pure services are involved in the form of knowledge enhancement and efficiency enhancement and there is no procurement of goods in the Consultancy Services. The consultants are not required to do any construction services. It is therefore ascertained that the services provided by the applicants to the GCC as per the Contract are only 'Pure Services'.

8.3 The applicants are providing services to the Greater Chennai Corporation, established by the Government of Tamil Nadu under The Chennai City Municipal Corporation Act 1919 [TAMIL NADU ACT IV OF 1919] . Local Authority is defined in Section 2(69) of CGST Act 2017 as under and 2(69)(b) refers 'Municipality' as a Local authority. The relevant portion is extracted below:

(69) "local authority" means—

(b) a "Municipality" as defined in clause (e) of article 243P of the Constitution;

Clause (e) of article 243P of the Constitution defines "Municipality", which reads as

(e) "Municipality" means an institution of self-government constituted under article 243Q;

Article 243Q speaks about the constitution of Municipalities and as per clause (c) of Article 243Q, Municipal Corporation is also considered as Municipality. Article 243Q reads as below:

243Q. Constitution of Municipalities.- (1) There shall be constituted in every State,—

(a) a Nagar Panchayat;

(b) a Municipal Council for a smaller urban area; and

(c) a Municipal Corporation for a larger urban area, in accordance with the provisions of this Part:

From the above it is clear that the GCC being a Municipal Corporation, constituted by the State, is a "Local authority" by the definition of 'local authority' at S.2(69) of the GST Act and the services rendered by the applicants are the services rendered to a local authority.

8.4 The final limb to be satisfied, is whether the services are provided in relation to activities entrusted to a Municipality under Article 243 W of the Constitution. From the submissions, it is clear that the applicant extends technical expertise in documentation, supervision, etc of Construction and Maintenance of 'Storm Water Drain' in the M1 and M2 areas as marked in the Contract Document. From the 'Overall Programme Concept' found in the contract, the project is undertaken as a part of the Programme "Sustainable Urban Infrastructure Development" in India; and this commitment, to be implemented with the support of a Programme Management Consultant(PMC) shall be used to finance stormwater management measures for Kovalam Basin and Accompanying Measures(AM) to support the sustainability of the Programme. Thus, it is established that the project is undertaken to improve the 'urban Infrastructure of the Chennai City'. 'Urban Planning' is one of the activities stipulated under the 'Twelfth Schedule' of the Constitution. Therefore, the activities of the applicant are 'in relation to' the activity of 'Urban Planning', an activity under Article 243W of the Constitution.

9.1 To sum up, in this case the applicants are providing "Pure Services", by way of rendering Consulting Services for Programme Management and Accompanying Measures for implementation of Integrated Storm Water Drain for M1 & M2 Components of Kovalam Basin in the extended area of Greater Chennai Corporation and the same is supplied to GCC, who is a "Local Authority", represented by the Superintending Engineer, Storm Water Drain Department, Greater Chennai Corporation, Chennai. Also, the services are in relation to Entry No.1 of the List as per the **Twelfth Schedule** under **Article 243W** of the Constitution of India i.e., **Urban Planning including Town Planning**. In view of the above facts, the applicant is eligible for the exemption claimed for such pure services.

10. In view of the foregoing, we rule as under:

RULING

The Pure Services provided by the applicant by way of rendering Consulting Services for Programme Management and Accompanying Measures for implementation of Integrated Storm Water Drain for M1 & M2 Components of Kovalam Basin in the extended area of Greater Chennai Corporation, supplied to the Superintending Engineer, Storm Water Drain Department, Greater Chennai Corporation, Chennai vide the contract dated 03rd December 2020 are covered under S.No.3 of the Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 and SGST Sl.No.3 of the No.II(2)/CTR/532(d-15)/2017 dated 29.06.2017 and exempted from payment of GST.


Smt. K. LATHA
Member (SGST)


Shri T.G.VENKATESH
(Member CGST)



To

Tvl. GITEC-IGIP GmbH, Cologne Germany and GITEC-IGIP India Pvt Ltd,
No. 131/9, Moti Towers, 4th Floor, Kandanchavadi,
Old Mahabalipuram Road, Perungudi, Tamil Nadu.
Chennai 600 096.

// BY SPEED POST WITH ACK.DUE //

E.Mail. Id. bd2@mukeshassociaes.com

Copy Submitted to:

1. The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.
2. The Additional Chief Secretary/Commissioner of Commercial Taxes,
II Floor, Ezhilagam, Chepauk, Chennai-600 005.

Copy to:

3. The Commissioner of GST & Central Excise, Chennai South Commissionerate.
4. The Assistant Commissioner (ST), Thiruvanniyur Assessment circle,
Integrated Commercial Taxes & Registration Department,
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5. Master File/ Spare-2

