

Advance Ruling No. 14/2022-23 dated 20.03.2023 in F. No. 10/S.Tax-UKD/GST/Sec-97/2022-23/DDN

समक्ष अग्रिम विनिर्णय प्राधिकारी उत्तराखण्ड(माल और सेवा कर)

**BEFORE THE AUTHORITY FOR ADVANCE RULINGS FOR THE STATE  
OF UTTARAKHAND  
(Goods and Services Tax)**

**Present:**

श्री अनुराग मिश्रा (सदस्य)

**Shri Anurag Mishra (Member)**

श्री रामेश्वर मीणा (सदस्य)

**Shri Rameshvar Meena (Member)**

**The 20<sup>th</sup> day of March, 2023**

अग्रिम विनिर्णय संख्या. 14/2022-23

**Ruling No: 14/2022-23**

**in**

आवेदन संख्या . 10/2022-23

**Application No: 10/2022-23**

1	आवेदक Applicant	M/s Uttarakhand Civil Aviation Development Authority, UCADA, Sahastradhara Aerodrome, Mussoorie By Pass Road, Sahastradhara Road, Dehradun-248001.
2	अधिकारिता अधिकारी Jurisdictional Officer	-----
3	आवेदक की ओर से उपस्थित Present for the Applicant	Sh. Amrit Aswal and Sh. Himanshu Sharma, Company Representatives
4	अधिकारिता अधिकारी की ओर से उपस्थित Present for the Jurisdictional Officer	None
5	Concerned Officer	Sh. Deepak Brijwal, Deputy Commissioner
6	आवेदन प्राप्ति की तिथि Date of receipt of application	11.03.2023
7	सुनवाई की तिथि Date of Personal Hearing	14.03.2023

**नोट:** इस अग्रिम विनिर्णय की प्राप्ति के 30 दिन के अन्दर उत्तराखण्ड माल और सेवाकर अधिनियम 2017 की धारा-99 के अन्तर्गत गठित अग्रिम विनिर्णय अपीलप्राधिकारी के समक्ष धारा- 100(1) के अन्तर्गत अपील दायर की जा सकती है।

**Note:** An appeal against this ruling lies before the appellate authority for advance ruling under Section 100(1) of the Uttarakhand Goods and Services Tax Act, 2017, constituted under Section 99 of the Uttarakhand Goods and Services Tax Act, 2017, within a period of 30 days from the date of service of this order.

**AUTHORITY FOR ADVANCE RULING  
GOODS & SERVICE TAX  
UTTARAKHAND**

**PROCEEDINGS**

This is an application under Sub-Section (1) of Section 97 of the Central Goods & Service Tax Act, 2017 and Uttarakhand State Goods & Service Tax Act, 2017 (hereinafter referred to as CGST/SGST Act) and the rules made there under filed by M/s Uttarakhand Civil Aviation Development Authority, UCADA, Sahastradhara Aerodrome, Mussoorie By Pass Road, Sahastradhara Road, DEHRADUN-248001 (herein after referred to as the "applicant") and registered with GSTIN 05AAAAU5634K1ZD under the CGST Act, 2017 read with the provisions of the UKGST Act, 2017.

2. In the application dated 11.03.2023, the applicant submitted that:

- a. M/s Uttarakhand Civil Aviation Development Authority, is a society formed by the State Government of Uttarakhand, for objectives which include developing tourism by way of facilitating and controlling air transport in the state and to provide services in respect of air security and conducting rescue operations. One of the functions of M/s UCADA is to issue tenders to select helicopter shuttle service operators on select routes in the state of Uttarakhand on license basis with the objective of providing safe, dependable, economical and continuous helicopter shuttle services to pilgrims and other passengers to Kedarnath and Govindghat -Ghangaria.
- b. Various Heli-Operators participate in the Tender and the winning Heli-Operators can provide Air Transport services in the nature of Charter Services and Shuttle Services to the passengers. M/s UCADA, collects royalty from the Heli-Operators for granting the license.
- c. The Heli-Operators receive the proceeds from sale of air tickets and the prices of the tickets are fixed by M/s UCADA and the same is inclusive of GST, however, there is doubt regarding the applicable rate of GST on the Air Transport services provided by the Heli-Operators.

In view of the above facts, 'the applicant' is seeking advance ruling as to;

1. *What will be the classification of services provided by the Heli-Operators by way of transport of passengers by air in case of Helicopter Shuttle Services?*
2. *What will be the GST rate applicable on the services mentioned in the first question in terms of the notification 11/2017 CGST (Rate) dated 28.06.2017?*

3. At the outset, we would like to state that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions; therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the SGST Act.

4. The "Advance Ruling" under GST statute has been defined at sub-section (a) of the Section 95 of the CGST Act, 2017, which inter-alia says, "**advance ruling**" means a **decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant**".

5. At the outset we find that the "applicant" i.e. M/s Uttarakhand Civil Aviation Development Authority, Dehradun in their application dated 11.03.2023 has declared that M/s Uttarakhand Civil Aviation Development Authority, is a society formed by the State Government of Uttarakhand, for objectives which include developing tourism by way facilitating and controlling air transport in the state and to provide services in respect of air security and conducting rescue operations, which means to say that the applicant floats/issue tenders to select "**helicopter shuttle service operators**" on select routes in the state of Uttarakhand on license basis, which entails providing of services by way of transport of passengers by air.

6. We observe that the applicant in the instant case does not provide any service of "transport of passengers by air" and also they do not receive the services of "transport of passengers by air" by any of the "helicopter shuttle service operator", as they do not fall under the category of "passengers". Hence we hold that the applicant do not fulfill the conditions as mandated in Section 95 of the CGST Act, 2017, in as much as the applicant i.e. M/s Uttarakhand Civil Aviation Development Authority, Dehradun has approached the Authority for Advance Ruling, Goods & Service Tax, Uttarakhand, on matters or on questions which is not in relation to the supply of goods or services or both, being undertaken or proposed to be undertaken by them.

7. In view of the above facts, it is very clear that applicant in the instant case do not fulfill the criterion as mandated in sub-section (a) of the Section 95 of the CGST Act, 2017, and hence we hold that in terms of section 98(2) of the Central Goods And Services Tax Act, 2017, the present application is not admitted and rejected without going into the merits of the case.

  
**ANURAG MISHRA**  
**(MEMBER)**

  
**RAMESHVAR MEENA**  
**(MEMBER)**

**AUTHORITY FOR ADVANCE RULING  
GOODS & SERVICE TAX: UTTARAKHAND  
OFFICE OF THE COMMISSIONER, SGST, UTTARAKHAND  
LADPUR RING ROAD, UPPER NATHANWALA, DEHRADUN**

**F. No.: 10/S.Tax-UKD/GST/Sec-97/2022-23/DDN/ 8089 Date: 20.03.2023**

**Copy to:**

1. The Chief Commissioner, CGST, Meerut Zone, Meerut for information please.
2. The Commissioner, SGST, Commissionerate, Uttarakhand for review please.
3. The Commissioner, CGST, Commissionerate, Dehradun for review please.
4. The Assistant Commissioner, Range-V, CGST, Dehradun for information and necessary action.
5. The Assistant Commissioner, Sec-5, SGST, Dehradun for information and necessary action.
6. The Concerned officer, CGST, Dehradun.
7. The Concerned officer, SGST, Dehradun.
8. The Appellate Authority of Advance Ruling, Uttarakhand for information please.
9. Guard File.