

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) Smt. P. Vinitha Sekhar, Addl. Commissioner of Central Tax, (Member)

(2) Shri. A. A. Chahure, Joint Commissioner of State Tax, (Member)

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- Read:** 1) The Advance Ruling Authority order no. GST-ARA-125/2018-19/B-58 Mumbai, dt. 24.05.2019, passed under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017, in case of M/s. Security and Intelligence Services (India) Limited, holder of GSTIN 27AAECS3538A1ZN.
- 2) Application received from the applicant on 01.10.2019, for rectification of order.
- Heard:** Mr. Amit Rustogi, C.A.
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ORDER

(Under Section 102 of the Central Goods and Services Tax Act/ Maharashtra Goods and Services Tax Act, 2017)



In the case of the applicant, M/s. Security and Intelligence Services (India) Limited, holder of GSTIN 27AAECS3538A1ZN, an advance ruling order was passed under Section 98 of the Central Goods and Services Tax Act and the Maharashtra Goods and Services Tax Act, 2017, vide order no GST-ARA-125/2018-19/B-58 Mumbai, dt. 24.05.2019.

2. The applicant has submitted an application for rectification of advance ruling order on 01.10.2019. The application is filed within prescribed time by the applicant.
3. The applicant has contended, vide the application, that there is an error apparent on the face of the record. Applicant has submitted that it has incorrectly been observed from the submission made by the applicant that Visvesvaraya National Institute of Technology

(VNIT) cannot be considered as a “Government Authority”. In fact, the VNIT has been conferred the Deemed University status and declared as an institute of National importance by an Act of Parliament and therefore, it would qualify as a “Governmental Authority”. In view of the aforesaid mistake apparent on the face of the record, the applicant has requested to rectify the original advance ruling order and hold the VNIT as Governmental Authority.

4. The subject matter was fixed for hearing. Mr. Amit Rustogi, C.A. attended on 02.01.2020 and was heard on the matter.
5. In the present matter, the applicant’s ARA order was passed by this authority on 24.05.2019, as per the documents and written contention submitted on record at the time of final hearing and findings of this Authority are reported in the para 5 of order which is reproduced as follows:-

“We find, from the submissions made by the applicant, that VNIT has neither been set up by an Act of Parliament or a State Legislature, nor has been established by any Government, with ninety percent or more participation by way of equity or control, to carry out any function entrusted to Municipality under Article 243W of the Constitution or to a Panchayat under 243G of the Constitution. Hence, they cannot be considered as “Governmental Authority”. Therefore Serial No. 3 of Notification No. 12/2017 is not applicable in the subject case”.

- 5.1 Thus, the issue raised by the applicant by way of rectification application, has already been considered by this authority in the order itself.
6. We find that this authority has rightly decided the matter as per the facts and contention submitted on the record while passing of the impugned advance ruling order and there is

no apparent mistake from the record to be rectified in the said order. Therefore, the present application is not found tenable under scope of rectification. Hence it is rejected.

ORDER

(Under Section 102 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 125/2018/Rectification -4/2019-20/B-

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Mumbai, dt. 17/01/2020

Considering the facts on record and provisions under Section 102 of CGST Act/MGST Act, the application for rectification is held to be non-maintainable. Hence it is rejected.



—sd—
P. VINITHA SEKHAR
(MEMBER)

—sd—
A. A. CHAHURE
(MEMBER)

Copy to:-

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

CERTIFIED TRUE COPY


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.