



**HARYANA AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICE TAX, HARYANA  
VANIJYA BHAWAN, PLOT NO. 1-3, SECTOR-5,  
PANCHKULA-134151**

ADVANCE RULING No. HR/ARL/21/2021-22 DATED 19.04.2022



Name & Address of the Applicant	M/s Millenium Engineers, 1st, 68, Vyapar Kendra, Block-C, Sushant Lok-1, Gurgaon, Haryana- 122001
GSTIN of the Applicant	06AYGPS6887D1ZX
Provisions under which the advance ruling has been sought by the applicant	Section 97(2) of CGST/HGST Act, 2017  (a) Classification of goods and/or services or both. (b) Determination of the liability to pay tax on any goods or services or both. (c) Whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term.

**APPLICANT'S ELIGIBILITY FOR SEEKING AN ADVANCE RULING:**

1.1 To file an application before the Authority of Advance Ruling, the applicant must satisfy the conditions prescribed under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act, 2017) and Haryana Goods and Services Tax Act, 2017 (hereinafter referred to as HGST Act, 2017). Since the provisions of both the Acts are *parimateria*, any reference to provisions of CGST Act, 2017 in this order should be construed as a reference to corresponding provisions in HGST Act, 2017 as well.

1.2 Sections 97(2) (a)(b)& (c) read with Section 95 of the CGST Act, 2017 prescribes that Advance Ruling may be sought inter alia on the question of (a) Classification of goods and/or services or both. (b) Applicability of a notification issue under the provisions of this Act. (c) Determination of the liability to pay tax on any goods or services or both. (g) Whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term.

*S. K. Singh* *K. Singh*

1.3 The applicant himself, in form ARA-01 has undertaken that the issue is neither pending nor decided in any proceedings under any of the provisions of the Act. Therefore, there is no bar on an applicant from seeking an Advance Ruling as per the provisions of CGST/HGST Act, 2017.

**BRIEF FACTS OF THE CASE:**

2.1 M/s Millenium Engineers, Gurgaon(GSTN: 06AYGPS6887D1ZX) has been awarded works contract of construction of 192 Type-II Houses in RTC Campus, Bhandsi, Distt. Gurugram, Group-A on behalf of Haryana Police Housing Corporation Ltd.(HPHC). The question(s) on which the advance ruling has been sought by the applicant are as under:-

- (i) Determination of the liability to pay tax on any goods or services or both (Whether Rate of tax 12 % or 18%).
- (ii) Applicability of Notification No. 11/2017-CT (Rate) dated 28.06.2017 as amended.
- (iii) Whether Haryana Police Housing Corporation Ltd. is Government entity (100 % shares holding subscribed by the State government, Haryana.)

**DISCUSSIONS AND FINDINGS:-**

In this matter, it is observed that the applicant has not submitted the proof of applicable fees. A notice for virtual hearing was issued to the applicant for 05.07.2022 and during the virtual hearing he was directed to submit the proof of fees as per the provisions. And notice in this regard was issued to the applicant for submission of the proof as well as copy of works contract and sample invoices of inward and outward supplies so that the case could be heard on merits by 15.07.2022. Whereas he only submitted the challan no. 21100600222326 amounting Rs. 7050. But on examination of the cash ledger of the applicant it's noticed that the requisite fees hasn't been credited to the treasury as per provisions of the Act. Further, the applicant was issued notice on 26.07.2022 for submission of DRC-03 of the applicable fees by 04.08.2022 and present his case in person on the same date. So, the matter cannot taken up on merits as the applicant has neither submit the DRC-03 nor presented his case in person on 04.08.2022. The relevant provisions of the Act in this regard are as under:-

Section 97 (1) states that an applicant desirous of obtaining an advance ruling under this chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.



Section 98 (2) states that the Authority may, after examining the application and the records called for and after hearing the applicant or his authorized representative and the concerned officer or his authorized representative, by order, either admit or reject the application.

In the light of these facts the case can't be taken up to be heard on merits. Consequently the same is not admitted as the applicant did not comply with the provisions of the Act and sufficient opportunities have already been given to the applicant.

**DECISION:-**

The application is not admitted on merits and rejected.



(Sunder Lal)

Member CGST



(Kumud Singh)

Member SGST o/c

Memo No. 221 /AETC(AR) dated 29-08-2022

**Regd. AD/Speed Post**

M/s Millenium Engineers,  
1st, 68, Vyapar Kendra, Block-C, Sushant Lok-1,  
Gurgaon, Haryana-122001

**Copy to:**

1. The Additional Commissioner, Central Goods & Service Tax Commissionerate, Plot No. 5, Sector 25, Panchkula (Haryana).
2. The Deputy Excise and Taxation Commissioner (ST), Range- Gurgaon, Ward-7, District- Gurgaon (South), Haryana.
3. The Deputy/ Assistant Commissioner, Central Goods & Service Tax, Commissionerate:- Gurugram, Division:- South-1, Range:- R-18, Haryana.

**Note: An Appeal against this advance ruling order lies before the Haryana Appellate Authority for Advance Ruling for Goods and Service Tax Haryana Vanijya Bhawan, Plot No. 1-3, Sector 5, Panchkula-134 151 (Haryana), within 30 days from the date of service of this order.**