

**THE AUTHORITY FOR ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560 009**

**Advance Ruling No. KAR ADRG ROM 01/ 2022**

**Dated: 01-07-2022**

Present:

1. Dr. M.P. Ravi Prasad  
Additional Commissioner of Commercial Taxes . . . . Member (State)
2. Sri. T. Kiran Reddy  
Additional Commissioner of Customs & Indirect Taxes . . . . Member (Central)

1.	Name and address of the applicant	M/s. Sree Vinayaka Enterprises, (Sri Ganganahalli Channaveeregowda Krishnegowda) 512, 2 <sup>nd</sup> , C Main, 11 <sup>th</sup> Block, Nagarbhavi, Bengaluru-560 072
2.	GSTIN or User ID	29ADIPK7762Q1ZJ
3.	Date of filing of Application u/s.102 of the CGST Act, 2017	13-01-2022
4.	Advance Ruling order No. and Date	KAR ADRG 60/2021 dated 29-10-2021
5.	Represented by	Sri K.S. Naveen Kumar, Advocate
6.	<b>Jurisdictional Authority - Centre</b>	The Principal Commissioner of Central Taxes, Bengaluru West GST Commissionerate, West Division 7, RANGE BWD 7
7.	Jurisdictional Authority - State	ACCT, LGSTO-70, Bengaluru

**ORDER UNDER SECTION 102 OF THE CGST ACT, 2017  
& UNDER SECTION 102 OF THE KGST ACT, 2017**

M/s. Sree Vinayaka Enterprises, 512, 2<sup>nd</sup>, C Main, 11<sup>th</sup> Block, Nagarbhavi, Bangalore-560 072 having GSTIN 29ADIPK7762Q1ZJ, have filed an application for rectification of mistake (ROM) alleging a mistake in the Advance Ruling order passed vide No.KAR ADRG 60 / 2021 dated 29-10-2021 under section 102 of CGST Act, 2017, under Section 102 of KGST Act, 2017.

The Applicant had sought advance ruling, in their original application in respect of the following questions:



Sree Vinayaka Enterprises - ROM

1. Whether the applicant is correct in classifying the services provided to the Government entities as exempted services?
2. Whether the applicant is correct in claiming exemption under Sl.No.3 of Notification 12/2017 dated 28<sup>th</sup> June 2017 for the said exempted services?

3. This Authority vide Advance Ruling No. KAR ADRG 60 / 2021 dated 29-10-2021 ruled in respect of the aforesaid questions as below:

1. The applicant is incorrect in classifying the manpower services provided to the organisations/institutions as exempted services since the same is not provided 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.
2. The applicant is incorrect in claiming exemption under Sl.No.3 of Notification 12/2017 dated 28<sup>th</sup> June 2017 for the said services, since the services provided by the applicant are not covered under the said entry and therefore are not exempted.

4. The Applicant has filed the instant application, for rectification of aforesaid ruling, stating that said institutions stated herein above are in fact governmental authorities/entities barring those expressly indicated otherwise, which without prejudice is submitted are covered as Educational Institutions.

5. The Applicant also states that the services rendered by him are in the nature of manpower services, sanitation services, house-keeping, security services, etc. which would squarely fall under Entry 29 of the Eleventh Schedule to the Constitution of India (i.e., Maintenance of community assets).

6. The Applicant submits that there is ample proof that the said supply is rendered to government institutions/entities/authorities (except stated otherwise) and the supplies effected by the applicant fall within the scope of activities as enlisted in Eleventh and/or twelfth Schedule to the Constitution of India and as such the impugned order dated 29.10.2021 suffer from error apparent on face of records and needs rectification.

7. The Applicant states that he had submitted sample documentary evidences during the time of hearing which appears to have lost sight of the Authority and has resulted in mistake and calls for rectification. He has also stated that, the said documents are enclosed again with ROM application. However after going through the documents produced by the Applicant along with ROM application, it is observed the Applicant has furnished new documents which were not submitted with the original Advance Ruling Application.



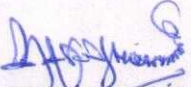
8. Sri K.S. Naveen Kumar, Advocate and Duly Authorised Representative appeared for personal hearing proceedings held on 26-04-2022 before this authority and reiterated their submissions made in the ROM application.

9. The Applicant is plainly saying that the organisations/institutions to which they are supplying the services are governmental authorities/entities without looking into the constitution of the organisations/institutions individually.

10. The Applicant is engaged in supply of Manpower services to various organisations/institutions like Indian Institute of Astrophysics, Indian Academy of Sciences, National Dairy Research Institute, National Institute of Oceanography, National Institute of Technology Goa, Raman Research Institute, SJB College of nursing, Central University of Karnataka, National Assessment and Accreditation Council, National Institute of Fashion Technology and BGS Global Institute of Medical Science. The manpower supplied by the applicant is in the nature of security guards, housekeeping staff and catering staff. But these manpower services are not provided 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.

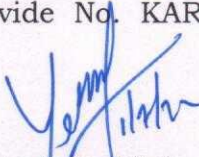
11. In view of the above, it is clearly evident from the aforesaid AAR order that the Authority has considered all the submissions and issued the proper order. Hence there is no error/ apparent mistake on the face of the record, in the order and hence the instant application is not valid and is liable for rejection, in terms of section 98(2) of the CGST Act 2017.

12. In view of the foregoing, the instant application filed by the applicant for rectification of mistake in the Advance Ruling Order passed vide No. KAR ADRG 60/2021 dated 29-10-2021, is hereby rejected.

  
(Dr. M.P. Ravi Prasad)

Member  
MEMBER

Karnataka Advance Ruling Authority  
Place: Bengaluru  
Bengaluru - 560 009  
Date : 01-07-2022

  
(T. Kiran Reddy)

Member

MEMBER  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

To,  
The Applicant

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Principal Commissioner of Central Tax, Bangalore West GST Commissionerate, West Division 7, Bangalore.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-70, Bengaluru.

5. Office Folder.

