

WEST BENGAL AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
14 Beliaghata Road, Kolkata – 700015
(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

BENCH

Ms Susmita Bhattacharya, Joint Commissioner, CGST & CX
Mr Joyjit Banik, Senior Joint Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called 'the GST Act'), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed thereunder, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	SNG ENVIROSOLUTIONS PRIVATE LIMITED
Address	29A, Ballygunge Circular Road,Block-B;Flat-1A, Aishwarya Apartment, Kolkata-700019
GSTIN	19AAPCS3397C1ZW
Case Number	07 of 2021
ARN	AD190321001743I
Date of application	May 11, 2021
Order number and date	06/WBAAR/2021-22 dated 30.07.2021
Applicant's representative heard	Mr Rajarshi Dasgupta, Authorised Representative

1.1 At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of these proceedings, the expression 'GST Act' would mean the CGST Act and the WBGST Act both.

1.2 SNG Envirosolutions Private Limited (hereinafter referred to as, the applicant) has submitted that being an operator of 'Common Bio-medical Waste Treatment Facility', he provides services to Clinical Establishments by way of treatment or disposal of bio-medical waste or the processes incidental thereto which is an exempted supply of services vide entry

serial number 75 of GST Exemption Notification No.12/2017 Central Tax (Rate) dated 28.06.2017. It is further submitted by the applicant that he has sub-contracted the work to another registered person. As per mutual understanding between the applicant and the sub-contractor, invoice is raised by the sub-contractor to the applicant and the applicant issues invoices for providing the services to the clinical establishments.

1.3 In view of the aforesaid business activities, the applicant has sought advance ruling in respect of the following question:

Whether the provisions of Entry Number 75 & Entry Number 3 of GST Exemption Notification No. 12/2017 dated 28.06.2017 is applicable to the applicant or not.

1.4 However, the applicant has submitted a letter dated 07.07.2021 and requested that he may be allowed to withdraw the subject application filed on 11.05.2021.

1.5 The authorised representative of the applicant has appeared on 19.07.2021 and stated that the applicant intends to withdraw the application unconditionally.

1.6 The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

In view of above, we rule as under:

RULING

The application filed by the applicant for advance ruling is disposed of, as being withdrawn voluntarily and unconditionally.

This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.

(SUSMITA BHATTACHARYA)

Member

West Bengal Authority for Advance Ruling

(JOYJIT BANIK)

Member

West Bengal Authority for Advance Ruling