

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)

Members present:

Dr Tanisha Dutta, Joint Commissioner, CGST & CX Joyjit Banik, Additional 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 there under, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	RIMITA MUKHERJEE
Address	122/BL-A/GF/3, GROUND FLOOR, MITRAPARA ROAD, NAIHATI, NORTH 24 PGS, WEST BENGAL, PIN-743165
GSTIN	19BNSPM8492A1ZE
Case Number	WBAAR15 of 2024
ARN	AD190824015843U
Date of application	August 24, 2024
Jurisdictional Authority (State)	BARRACKPORE Charge
Jurisdictional Authority (Central)	BARRACKPORE DIVISION, KOLKATA NORTH COMMISSIONERATE
Order number and date	15/WBAAR/2024-25 dated 11.12.2024
Applicant's representative heard	Mr. Rajkumar Banerjee, Advocate Ms Payel Agarwal, FCA

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 The applicant submits that it is an entity engaged inter-alia in the business as a provider of Designing and development of Web and mobile based applications; Designing and drawing of GIS mapping and analysis; Digital or Analog surveying; Relevant Data management, analysis and documentation and other technical consultancy services relating to water distribution networks for Directorate of Public Health Engineering across West Bengal.

1.3 The applicant has made this application under sub section (1) of section 97 of the GST Act and the rules made there under raising following questions vide serial number 14 of the application in FORM GST ARA-01:

Q. 1 Whether based on the facts of the work orders entered between the applicant and Directorate of Public Health Engineering, Government of West Bengal (hereinafter referred to as "PHED Department"), the services of Designing and development of Web and mobile based applications; Designing and drawing of GIS mapping and analysis; Digital or Analog surveying; Relevant Data management, analysis and documentation and other technical consultancy provided in relation to water distribution networks to the "Resources Division" be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?

2. Whether the answer be same when provided to the "Nadia Division" and "Burdwan Division" of PHED Department?

3. In case where the answer to question No 1 is in negative, what shall be the classification and the rate of tax?

4. In case where the answer to question No 2 is in negative, what shall be the classification and the rate of tax?

1.4 An applicant desirous of obtaining an advance ruling is required to file an application on the common portal in FORM GST ARA-01 in respect of subject matter as specified in sub-section (2) of section 97 of the GST Act. The questions on which the advance ruling is sought for is found to be covered under clause (b) and (e) of sub-section (2) of section 97 of the GST Act.

1.5 The applicant states that the questions raised in the application have neither been decided by nor is pending before any authority under any provision of the GST Act.

1.6 The officer concerned from the revenue has raised no objection to the admission of the application.

1.7 The application is, therefore, admitted.

2. Submission of the Applicant

2.1 The applicant is engaged into the business as a provider of designing and development of Web and mobile based applications; designing and drawing of GIS mapping and analysis; Digital or Analog surveying; Relevant Data management, analysis and documentation and other technical consultancy services relating to water distribution networks for Public Health Engineering Department, Government of West Bengal across the State.

2.2 The applicant submits that the Public Health Engineering Department (PHED) was created as an independent full-fledged Department in 1987. Earlier, Health & Family Welfare Department of the State Government had a Public Health Engineering Wing. As per Rules of Business of the State Government, Public Health Engineering Department controls the Water Supply & Sanitation Budget of the State Government and undertakes programmes of implementation of water supply services mainly through Public Health Engineering Directorate under its administrative control. Therefore, main activities of PHED are now related to Rural Water Supply and Urban Water Supply in few limited areas of the State outside Kolkata Metropolitan Area (KMA), PHED also controls works of Hill Area Development so far as provision for water supply is concerned.

2.3 The main function of PHE Department within the jurisdiction of Rural Local Bodies is Supply of safe drinking water based on Ground Water / Surface Water / Sub - Surface Water / Based on other sources. Apart from rural water supply, PHE Department is also engaged in Urban Water Supply in few Municipalities, Mitigating Water Quality Related Issues, Monitoring & Surveillance of Water Quality (Chemical and Bacteriological), Creation of Sustainability Structures (Recharge of GW aquifer), Water Supply to Schools and Anganwadis, Creation of Spot Sources (Ordinary TW and Rig Bored TW), Research & Development Works in Water supply sector, Disaster management in flood, drought, earthquake etc. As of now, PHED oversees a no. of 6,851 Piped Water Supply Schemes (hereinafter referred to as "PWSS") in the State of West Bengal. These schemes encompass an extensive network of pipelines and other water supply assets throughout the state.

2.4 PHED has the largest Network of 219 water testing laboratories in the Country which are spread among all the districts of West Bengal. Every year more than 7 lakh samples are tested for Physical, Chemical (Arsenic, Fluoride Salinity etc.) and Bacteriological imports and immediate action is taken for remedy of any water quality related issue. The West Bengal Public Health Engineering Department is focused on delivering safe and reliable drinking water to rural households through a comprehensive network of piped water supply schemes. This initiative is part of a larger national effort under the Jal Jeevan Mission(JJM), launched by the Central Government in 2019. The primary goal of JJM is to provide Functional Household Tap Connections (FHTCs) to every rural household by 2024, ensuring access to potable water in adequate quantity and quality.

2.5 The applicant has detailed the working of PHE Department in fields as Technological Integration, GIS Mapping, Geo-Referenced Surveys & Data Management, Analysis and Documentation, which are as follows:-

- Technological Integration

To effectively manage this extensive undertaking, the Department has integrated advanced technologies into its operations. PHED has implemented a digital asset management system to oversee the extensive number of existing PWSS. This system provides access to textual, locational, and pictorial information through satellite images, enabling efficient area identification and management for informed decision-making. Applications, encompassing both mobile and web platforms, have been integrated into various projects to facilitate efficient data entry offering the advantage of offline access, addressing connectivity challenges in rural areas. Furthermore, it enables seamless data transfer to a web server for comprehensive visualization and reporting. These reports can be analyzed via a web-based desktop interface, utilizing predetermined user matrices for enhanced clarity and insight.

The utilization of advanced GIS tools and analysis through WebGIS plays a pivotal role in the integration of technology for PHED data management. This mapping methodology serves the purpose of identifying the coverage of schemes, pinpointing areas that are yet to be covered, tracking the progress and achievements of various projects, and conducting comprehensive analyses pertaining to project monitoring across multiple dimensions. Sensors have been installed at critical points within the water supply infrastructure, such as Water Treatment Plants, Booster Pumping Stations, and Overhead Reservoirs in some mega piped water supply schemes. These sensors continuously monitor key parameters like water levels, discharge rates, and quality metrics. The data collected is fed into a centralized Management Information System (MIS) and a Command and Control Centre, where it is analyzed for strategic planning and operational improvements. This technological approach

not only ensures efficient water distribution but also helps in promptly addressing any issues that arise.

- GIS Mapping

GIS (Geographic Information System) mapping is a crucial tool employed by the department. It provides a visual representation of the water supply network, including administrative boundaries, coverage areas of various Piped Water Supply Schemes (PWSS), and settlement areas. This mapping is regularly updated to reflect changes on the coverage areas and the ongoing implementation of FHTCs. It is very much useful for identifying areas that have yet to be covered by the water supply network and for planning future expansions. The department is also prioritizing "Har Ghar Jal" villages, where the task of geo-tagging assets like household tap connections and public institutions is being fast-tracked. Regular updates to the GIS maps help officials visualize the progress of each scheme, assess the distribution of tap connections, and estimate completion timelines.

- Geo-Referenced Surveys

One of the primary service areas of the applicant involves conducting Geo-Referenced Surveys using mobile applications and/or instruments such as Total Station, Dumpy level, and DGPS. These instrumental surveys are carried out at locations including Water Treatment Units and Pump Houses to demarcate areas and create maps. The surveys, with or without applications, facilitate the collection of data and information on PWSS asset mapping (such as- Pump Houses, Overhead Reservoirs, Stand-alone treatment units etc.) and household surveys with locational and functional details of the tap connections. Surveys conducted with applications allow for seamless data integration into the digital Management Information -System (MIS) through data synchronization. Conversely, in cases where applications are not used, locational information is manually captured and entered into the system. These surveys encompass not only point data collection but also the delineation of paths or alignments within the network system.

- Data Management, Analysis and Documentation

All these operations and functions necessitate comprehensive reporting and documentation for future reference and maintenance. This is integrated with appropriate data analytical methods and representation modes that facilitate easy understanding.

2.6 At present, the applicant is engaged in the following 12 (twelve) major working areas.

The details of the work orders and the scopes are as follows:

- I. Upkeepment and Management of WB-JJM Applications and Dashboards through suitable Data Integration, Visualization and Customized Data Analysis.

- II. Restructuring, redesigning of Map Domain, Upload & hosting of high-quality maps in vector & raster format; with provision of user-friendly customized query as well as download option in various formats with respect to Piped Water Supply Schemes.
- III. Upgradation and Maintenance of Integrated Water Quality Management Information System (IWQ-MIS) for District Specific Dashboard of Nadia in collaboration with Maintaining of a technology-based Management Information System for Water Quality testing of potable water supplied through Functional Household Tap Connections (FHTCs) by means of pre-assigned multifarious sample collection criteria in WebGIS view and upload the water quality test results for flawless functioning of the system.
- IV. Updation of Scheme Level maps representing different features of Piped Water Supply Schemes and FHTCs in GIS environment and uploading the same in the PHED Web Module.
- V. Scrutinization, Analysis and Identification of Errors for 'Functional Household Tap Connection' data collected through WB-JJM Mobile Application.
- VI. Design, Development and Maintenance of a Monitoring System for the Activities executed by the Implementation Support Agencies (ISA) for establishing a Decision Support System.
- VII. Geo-tagging of Assets of Piped Water Supply Schemes and Representation through Village specific maps prepared in GIS & visualization in WebGIS prioritizing the Har Ghar Jal Villages.
- VIII. Updation, Maintenance and Modification of the "Command & Control Centre" Web application for real time monitoring & improving services delivery efficiency of Piped Water Supply Schemes.
- IX. Updation of the Settlement Layers for the entire State along with hosting in WebGIS of PHED Department and Designing & Layout preparation of Maps related to Water Supply coverage at District/ Block level, Preparation of Thematic Maps in both Raster & Vector formats.
- X. Design and Development of an Integrated Monitoring System focusing on Chlorine consumption in the Head work/ Tube well sites of various Piped Water Supply Schemes with other relevant developmental indicators for establishing a Decision Support System under the supervision of PHE Department, Govt. of West Bengal.
- XI. Digital scrutinization of pipeline alignment and asset evaluation including holistic design, preparation of design drawings of overall LDS & preparation of estimate for 14 nos. of Piped W/S Schemes under Purbasthali I Block under Kalna Sub-division under Burdwan Division, PHE. Dte.

- XII. Acceptance cum work order for Detailed study of Households/ Habitations of Barabani, Faridpur-Durgapur, Jamuria, Kanksa, Ondal, Pandabeswar, Raniganj and Salanpur blocks under Paschim Bardhaman District under the Jurisdiction of RCFA Division-I, PHE Dte.

Applicant's interpretation of law:

2.7 The applicant submits that the aforesaid services provided by him would be exempted from payment of tax vide entry no. 3 of the Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, which reads as follows:

Sl No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority 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.	Nil	Nil

2.8 It thus appears that for any services to be exempt from GST under sl. no. 3 above, the said services must satisfy the following conditions:-

1. It must be a pure service,
2. It must not be a works contract service or other composite supply of services involving transfer of goods,
3. It must be provided to Central Government, State Government or Union territory or local authority,
4. It must be an 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

Now, given the facts of the instant case, the applicant submits that as per the work orders issued by the PHE Department, the instant supply to the various divisions of the PHE Department are nothing but supply of services or rather composite supply of services. However, as the said composite supply of services involves no supply of goods, therefore the supply may be regarded as pure services. Accordingly, from the above discussion, it is clear that the instant supply of services to the PHE Department satisfies the conditions mentioned under pt. (1) and (2) above.

Coming to the condition no. (3) i.e., whether the instant supply is provided to Central Government, State Government or Union territory or local authority, the applicant submits that since the PHE Department is one of the Departments of the Government of West Bengal, it is undisputedly clear that condition no. 3 is also gets satisfied.

The last condition is to satisfy that the aforesaid services are 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.

For this, the applicant submits that since the subject of drinking water and sanitation is specifically covered under the Eleventh Schedule of the Constitution of India, the instant activities being in relation to supply of drinking water, clearly satisfies the condition no. 4 stated above.

2.9 On the basis of above-mentioned provisions of law referred to above, the applicant submits that since this supply is undertaken for PHE Department is in relation to Article 243G and 243W of the Constitution of India, hence the instant supply shall fall under Entry 3 of Exemption Notification no. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended) and would attract nil GST.

2.10 However, if the instant supply is held to non-satisfying any of the conditions required for availing the benefit of the said Entry 3 of Exemption Notification no. 12/2017-Central Tax (Rate) dated 28.06.2017, the same shall be classifiable under SAC 998314/998344/998313 attracting GST @ 18%.

3. Submission of the Revenue

3.1 The concerned officer from the revenue has not expressed any view on the issue raised by the applicant.

4. Observations & Findings of the Authority

4.1 We have gone through the records of the issue as well as submissions made by the authorized advocate of the applicant during the course of personal hearing.

4.2 We find from the documents produced before us that the applicant is engaged in 12(twelve) major working areas of which order received from Nadia Division, Burdwan Division and Resource Division of Public Health Engineering Directorate, Government of West Bengal having description of work as stipulated above.

4.3 The applicant has enclosed one letter received from the office of Executive Engineer, Resource Division, Janasathya Karigari Bhawan (Nijalaya), Department of Public Health Engineering, Government of West Bengal wherein it was intimated that *“as per the Govt. Notification No. 56/2017/25 dated 29th June 2017 & Notification No. 12/2017-State Tax rate vide no. 1136-E.T., 28th June, 2017 vide Sl. No. 3, the rate of GST for the pure services rendered is NIL. The work entrusted to you comes under the purview of Sl. No. (3) of the above mentioned notification and attract Nil, GST. In consonance with the above Notification, the GST claimed through the tax invoice for the services rendered is not admissible. Accordingly, Payment is required to be made excluding the GST component against the preferred claim.”*

4.4 The applicant contends that the aforesaid supply of services, being in the nature of pure services, gets covered under entry 3 of the Exemption Notification no. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended) since this supply is undertaken for PHE Department in relation to Article 243G and 243W of the Constitution of India. We therefore proceed to examine whether the applicant fulfils the following criteria in order to claim exemption as specified in the aforesaid entry:

- (i) whether the instant supply of services can be regarded as pure services;
- (ii) whether the applicant provides services to the Central Government, State Government or Union Territory or local authority; and
- (iii) whether the said services are in relation to any function entrusted to a Panchayat under article 243G or to a municipality under article 243W of the Constitution of India.

4.5 The term 'pure services' has not been defined under the Act. However, a bare reading of the description of services as specified in entry number 3 of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, denotes that supply of services which does not involve any supply of goods can be regarded as pure services. The said entry thus specifically excludes works contract services or other composite supplies involving supply of any goods since 'works contract' as defined in clause (119) of section 2 of the GST Act necessarily involves transfer of property in goods (whether as goods or in some other form).

4.6 From the copies of work orders issued by the Directorate of Public Health Engineering, Government of West Bengal as produced before us at the stage of hearing, we find that the

applicant has been awarded with the work of providing technological support for smooth running of water distribution networks for the Directorate of Public Health Engineering, Government of West Bengal which plays a key role under Jal Jeevan Mission for supplying safe drinking tap water to every household in Bengal. The scope of works involves up-gradation and maintenance of integrated water quality management information system, overall coordination, supervision, handholding support, data management, digital scrutinization of pipeline alignment and asset evaluation and data collection from field through WB-JJM mobile application, design of mobile app, web application etc. On going through the work orders and also considering the scope of works being undertaken by the applicant, it appears prima facie that the supply doesn't involve any transfer of materials in goods. We therefore hold the supply of services as pure services.

4.7 Further, as the work orders have been issued from Nadia Division, Burdwan Division and Resource Division of Public Health Engineering Directorate, Government of West Bengal, admittedly the applicant provides the aforesaid services to Government of West Bengal. We therefore find that the first and second criteria i.e., the supply of services can be regarded as pure services and having been provided to the State Government get satisfied.

4.8 Now the issue left with us is to decide whether the said services are in relation to any functions entrusted to a Panchayat under article 243G or to a municipality under article 243W of the Constitution of India. The functions entrusted to a Panchayat and to a municipality under article 243G and 243W of the Constitution along with eleventh and twelfth schedule are reproduced herein under for ease of reference:

243G: Powers, authority and responsibilities of Panchayats. -Subject to the provisions of this Constitution the Legislature of a State may, by law, endow the Panchayats with such powers and authority and may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats, at the appropriate level, subject to such conditions as may be specified therein, with respect to

(a) the preparation of plans for economic development and social justice;

(b) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule

Eleventh Schedule [Article 243G of the Constitution (Seventy-Third Amendment) Act, 1992]:

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying, and poultry.

5. Fisheries.
 6. Social forestry and farm forestry.
 7. Minor forest produce.
 8. Small scale industries, including food processing industries.
 9. Khadi, village and cottage industries.
 10. Rural housing.
 11. Drinking water.
 12. Fuel and fodder.
 13. Roads, culverts, bridges, ferries, waterways and other means of communication.
 14. Rural electrification, including distribution of electricity.
 15. Non-conventional energy sources.
 16. Poverty alleviation programme.
 17. Education, including primary and secondary schools.
 18. Technical training and vocational education.
 19. Adult and non-formal education.
 20. Libraries.
 21. Cultural activities.
 22. Markets and fairs.
 23. Health and sanitation, including hospitals, primary health centres and dispensaries.
 24. Family welfare.
 25. Women and child development.
 26. Social welfare, including welfare of the handicapped and mentally retarded.
 27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
 28. Public distribution system.
 29. Maintenance of community assets.
- 243W. Powers, authority and responsibilities of Municipalities, etc.-Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow
- (a) the Municipalities with such powers and authority as maybe necessary to enable them to function as institutions of self government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as maybe specified therein, with respect to
 - (i) the preparation of plans for economic development and social justice;
 - (ii) the performance of functions and the implementation of schemes as maybe entrusted to them including those in relation to the matters listed in the Twelfth Schedule;
 - (b) the Committees with such powers and authority as maybe necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

Twelfth Schedule [Article 243W of the Constitution (Seventy-Fourth Amendment) Act, 1992]:

1. Urban planning including town planning.
2. Planning of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

4.9 It is thus imperative to examine the nature of the work being undertaken by the applicant in order to determine whether the supply made by the applicant is in relation to any of the functions as enumerated above. In this context, we like to reproduce the information available in the website of Public Health Engineering Department [www.wbphed.gov.in] which as follows: *The vision of WB-JJM, which is to provide safe, clean & free drinking water to every household of rural Bengal, is facilitated by the implementation of various Mega Projects that the Public Health Engineering Department, Government of West Bengal undertakes. There are currently 24 commissioned Mega Projects operational in West Bengal and 21 more are at different phases of implementation.*

4.10 The documents, as submitted by the applicant, also reveals that the work allotted to her are Design and Development of an Integrated Monitoring System focusing on Chlorine consumption in the Head Work/Tube Well sites of various Piped Water Supply Schemes with other relevant developmental indicators for establishing a Decision Support System under the supervision of PHE Department, Govt. of West Bengal ; Upkeepment and management of

WB-JJM Applications and dashboards through suitable Data integration, Visualization and Customized data analysis and work similar to these.

4.11 The scope of work, as we find, involves tap water supply in households, schools, Anganwadi Centres and other Public Institutions. We are therefore of the view that the services being provided by the applicant for designing and development of Web and mobile based applications; Designing and drawing of GIS mapping and analysis; Digital or Analog surveying; Relevant Data management, analysis and documentation and other technical consultancy are in relation to the functions entrusted to a Panchayat or to a municipality as listed in the Eleventh and/or Twelfth Schedule which inter alia includes drinking water or water supply for domestic, industrial and commercial purposes.

4.12 We further see that the Nadia Division and Burdwan Division of the PHE Department are not independent entities; they are merely a divisional office of the Directorate of Public Health Engineering (PHED), Government of West Bengal. These divisions function under the State Government to manage public water distribution networks and related infrastructure within their geographical jurisdictions. Supply of services against work order issued by the said divisions would therefore be regarded as supply to the State Government.

In view of the above discussions, we rule as under:

RULING

Q. 1 Whether based on the facts of the work orders entered between the applicant and Directorate of Public Health Engineering, Government of West Bengal, the services of Designing and development of Web and mobile based applications; Designing and drawing of GIS mapping and analysis; Digital or Analog surveying; Relevant Data management, analysis and documentation and other technical consultancy provided in relation to water distribution networks to the "Resources Division" be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?

Ans. Yes, on the basis of available facts and records, services provided by the applicant to the Public Health Engineering Department, Government of West Bengal qualifies to be an exempted supply of pure services vide Sl. no. 3 of the Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended).

2. Whether the answer be same when provided to the "Nadia Division" and "Burdwan Division" of PHE Department?

Ans. Yes, services provided by the applicant to the "Nadia Division" and "Burdwan Division" of PHE Department also qualifies for exemption vide the same entry.

3. In case where the answer to question No 1 is in negative, what shall be the classification and the rate of tax?

Ans. Not applicable in view of the answer given against question number 1.

4. In case where the answer to question No 2 is in negative, what shall be the classification and the rate of tax?

Ans. Not applicable in view of the answer given against question number 2.

(Dr. TANISHA DUTTA)

Member

West Bengal Authority for Advance Ruling

(JOYJIT BANIK)

Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 11th December, 2024

To,

Rimita Mukherjee

122/BL-A/GF/3, Ground Floor, Mitrapara Road,

Naihati, Dist- North 24 Parganas, West Bengal, Pin-743165

Copy to:

(1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B. Connector,
Kolkata-700107

(2) The Commissioner of State Tax, West Bengal, 14, Beliaghata Road, Kolkata-700015

(3) The JCCT, Barrackpore Charge, 2/3 floor, J.L. No 26, Village-Mahispota, P.O.
Natagarh, P.S. Gholia, 24 Pgs(N), Pincode-700113

(4) The Commissioner, Kolkata North Commissionerate, CGST & CX, 180, Shantipally,
R.B. Connector, Kolkata-700107

(5) Office Folder