

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 Act, 2017)

BENCH

Ms Susmita Bhattacharya, Joint Commissioner, CGST & CX  
Mr Parthasarathi Dey, Additional Commissioner, SGST

Name of the applicant	Shasank Sekhar Jalan
Address	32, Metcalf Street, 3 <sup>rd</sup> floor, Kolkata-700013
GSTIN	Unregistered
Case Number	17 of 2020
ARN	Not Applicable
Date of application	17/12/2020
Order number and date	17/WBAAR/2020-21 dated 05/02/2021
Applicant's representative heard	Mr Shasank Sekhar Jalan, Applicant

1. The applicant submits that he bought jointly with his parents three residential units in a residential complex named "Sanjeeva Town" in Rajarhat area. He executed three separate sale deeds. for the above purchases. The concerned local authority mutated the units separately and allotted separate assessee numbers. However, the residential association, namely "Sanjeeva Town Welfare Association" (hereinafter RWA), while issuing tax invoices for supply of maintenance service, considers the said three separate residential units of the applicant as a single unit and charges GST on the combined value of the consideration payable for the service.

2. The applicant seeks an advance ruling on the question whether the RWA can apply its own by-laws in apparent violation of the provisions in terms of the Circular No. 109/28/2019 – GST dated 22/07/2019, and charge GST on the combined value when the residential units are separately registered.

3. In terms of section 95(a) of the Central Goods and Services Act, 2017 or West Bengal Goods and Services Act, 2017 (hereinafter collectively called 'the GST Act') an advance ruling means a decision provided by this Authority or the Appellate Authority, as the case may be, on matters or on questions specified in section 97(2) or section 100(1) of the GST Act *in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.*

4. The question is related to the supply of maintenance service by the RWA. The applicant is not supplying the maintenance service at the residential units in

'Sanjeeva Town'. This Authority cannot, therefore, provide a decision to the applicant in the form of an advance ruling.

5. The Application is, therefore, rejected in terms of section 98(2) of the GST Act. Copies of this order may be sent to the applicant.

(SUSMITA BHATTACHARYA)

Member

West Bengal Authority for Advance Ruling

(PARTHASARATHI DEY)

Member

West Bengal Authority for Advance Ruling