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EY Tax Alert

Authority for Advance Ruling passes orders on issues raised under GST

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Executive summary

This second Tax Alert on Advance Rulings summarizes various orders passed by the Authority for Advance Rulings (AAR) under GST in different states.

The outcome of the rulings are summarized below:

- Canteen services provided by outside vendors will attract 18% GST as services in connection with catering were provided at a place other than a place of the service provider.
- Liquidated damages is supply of service under GST as per entry no. 5(2) (e) of Schedule II of CGST Act (agreeing to tolerate an act) and is taxable at 18%.
- Supplies of goods and services of transportation are naturally bundled. Such a supply will be a composite supply with supply of goods being the principal supply.
- Business unit sold as going concern is a supply of service and exempt from GST.
- Krishi Kalyan Cess will not be considered as admissible input tax credit under GST.
- Indivisible contract consisting of supply of goods and services will be a works contract.
- Inputs are taxable even if outward supply is exempt under GST

Building a better working world

Background

- GST law has made provisions whereby applicant can approach Authority for Advance Ruling (AAR) to seek decision on issues likely to arise in proposed transaction or in transactions already taken place and not pending before any adjudicating authority.
- AAR decides the issues specified in the concerned provisions such as classification of goods or services, registration requirement, determination of time and value of supply, admissibility of input tax credit (ITC) etc.
- Decisions of AAR are binding on the concerned applicant and the Revenue.
- Various applicants located in different states approached jurisdictional AAR on various issues to seek decision. Some of the important rulings of the AAR are given below.

Canteen services provided by outside vendors to attract 18% GST[1]

Background and facts

- The Applicant is engaged in the business of supply of food, beverages and other eatables at various places of their customers who have in-house canteens at their factories.
- The Applicant normally charges GST @18% by classifying their services under heading 9963 as outdoor catering.
- A customer (service recipient) of the Applicant, asked the Applicant to charge GST @ 5% on the supply of service based on Circular No. 28/02/2018-GST dated 8 January 2018. The said circular clarified that supply of food or drink provided by a college hostel mess is taxable at 5% without ITC.
- In view of the above facts, the Applicant sought a ruling on the following:
    - Whether the Applicant will be an outdoor caterer as the Applicant is an outside contractor providing the service of providing food and beverage to the staff of their customer.
    - The rate of GST applicable on such supply of service.
- Application was filed before the Gujarat Authority for Advance Ruling.

Applicant's contentions

- The Applicant submitted that it is an industrial canteen contractor providing catering services to manufacturing industries.
- The canteens are statutorily required to be maintained under law.

Revenue Contentions

- Revenue submitted that as per contract made between the Applicant and the client, the canteen space and all equipment have been provided by the client to the Applicant. The Applicant is only providing the services pertaining to food and edible preparations.
- Revenue opined that the activity carried out by the Applicant appeared to be in the nature of cooking of food and serving of food along with edible preparations. Therefore, it is classifiable as services attracting GST at 18%.

Ruling of the AAR

- On perusal of the copy of the agreement submitted by the applicant, the Authority held that the service recipient had engaged the applicant for running of the canteen for their workers /employees. The menu is decided by the canteen committee of the recipient and the rates for the food etc. have been fixed and are payable by the recipient.
- It is, therefore, evident that the applicant, who is a caterer, is providing service from a place other than his own premises to the recipient.
- Therefore, the nature of service provided by the applicant is that of outdoor catering service.
- The Authority further held that the applicant is providing service to the recipient and not to workers / employees of the recipient, even though the meal, snacks, tea are provided to and consumed by such workers/employees.
- The Authority relied on the case of *Indian Coffee Workers' Co-op. Society Ltd.*[2] which had held that taxable catering service cannot be confused with who has actually consumed the food. The taxability or the charge of tax does not depend on whether and to what extent the person engaging the service consumes the edibles and beverages supplied, wholly or in part. The assessee was an outdoor caterer because services in connection with catering were provided at a place other than a place of the assessee.
- Therefore, the Authority held that such service of supply of food is not in the nature of service provided by a restaurant, eating joint including mess, canteen. It is actually a service of outdoor catering attracting 18% GST.

[1] *Rashmi Hospitality Services Private Limited [2018 (5) TMI 1181]*

[2] *[2014 (34) S.T.R. 546 (All.)]*

GST of 18% applicable on liquidated damages[3]

Background and facts

- Applicant is a state power utility engaged in generation of power with the objective of making power available to all at affordable rates.
- There is a clause, in various contracts entered into by the applicant, to deduct liquidated damages (LD) in case of default by the contractor/vendor to complete the work on time.
- LD is deducted in 2 cases-
  - Type I- Operation and Maintenance Activities
    - In this case, if there is delay on the part of the contractor to provide materials/services, then LD will be deducted from the amount payable to the vendor and the LD so deducted will be treated as income.
  - Type II- Construction/renovation of plants
    - The period of completing a contract is fixed as per terms and conditions of the contract. Once the construction is completed, the actual time taken is calculated and the reason for any delay is assessed. If the delay is on account of the contractor, then LD is calculated and levied as per contract terms.
    - Such LD is reduced from the capitalized cost of the asset.
    - There is no explicit agreement between the applicant and the contractor wherein the applicant intends to supply the service of tolerance of delay.
- The Applicant applied for a ruling on the following:
    - Taxability of recovery of LD under GST;
    - Applicable rate of GST, if any, on such LD;
    - Time of supply and the applicability of GST in cases where part of the delay occurred before implementation of GST; and
    - Availability of ITC of the GST, if applicable, on such LD to contractor/vendor.
- Application was filed before the Maharashtra Authority for Advance Ruling.

Applicant's Contention

- Applicant relied on the judgments of *HFCL*[4] and *Victory Electricals Ltd.*[5] The applicant also relied on Australian GST which treated the payment of liquidated damages as part of the same supply and therefore will not be considered as a separate service covered under 'Obligation to tolerate an act or a situation'.
- The applicant further contends that the time of supply is when both parties agree for the purpose of deduction of LD by relying on CBEC circular issued under erstwhile regime[6]. The said circular clarified that the services are completed only when the auxiliary activities for the purpose of raising invoice have also been completed. In this case, the applicant vies that the ancillary work is the discussion with the contractor which need to be completed before the amount is deducted.
- The applicant further contends that if GST is applicable on LD, ITC will be available to the contractor as such expense is incurred in the course or furtherance of business.
- Additional submission by the applicant mentions that the primary intention is not to 'tolerate' the act of delay but rather to dissuade the delay.

Revenue's contention

- Revenue contended that LD is treated as a consideration for the supply of service under entry no. 5(2) (e) of Schedule II,i.e., to tolerate an act.
- GST rate will be as per the contract on which LD is imposed.
- Time of supply of services will be per section 13(2) of the CGST Act.
- Contractor/vendor may claim ITC if the relevant conditions are satisfied.

Ruling of the AAR

- Authority observed, from the agreements presented before them, that the contract price and liquidated damages are two different events and deduction of one from other is merely a convenience for settlement of accounts.
- Authority held that the empowerment of LD is due to a delay which would be tolerated only for a price. Thus it becomes a supply of service under entry no. 5(2) (e) of Schedule II of CGST Act.
- The applicable rate of GST would be 18% as impugned levy of LD is covered under residual heading [entry 35 (Heading 9997)] of the Notification No. 11/2017-Central Tax (Rate) dated 28 June 2017.
- The Authority held that the clauses of the agreement, presented before them, revealed that the LD is not levied when the delay is occurring. The liability of LD is established once the delay in successful completion is established on the part of the contractor. This would accordingly define the time of supply.
- For cases where a part of the delay occurred before the implementation of GST, the applicant was advised to refer section 14 of the CGST Act which contains provisions in cases of change in rate of tax in respect of supply of goods or services.
- The question on whether ITC would be available to the contractor on the GST paid on LD was not answered holding that the applicant was not the proper person to raise the same.

[3] *Maharashtra State Power Generation Company Ltd. [2018-VIL-33-AAR]*
[4] [2015-(11)-TMI-893-CESTAT]
[5] [2013-(298)-ELT-534]
[6] Circular no. 144/13/2011 dated 18 July 2011

Transportation services naturally bundled with supply of goods, taxable as 'composite supply'[7]

Background and facts

- The Applicant is a manufacturer of overhead power transmission line hardware and accessories.
- The applicant has entered into two separate contracts with Power Grid Corporation of India (Contractee) – one for supply of materials at ex-factory price (First Contract), and the other for supply of allied services like transportation, insurance, loading/unloading etc. for delivery of materials at the Contractee's site (Second Contract).
- The Applicant stated that it is not a Goods Transport Agency (GTA). It arranges for the supply and delivery of materials through other suppliers of transportation services. The Contractee is charged for these services at a pre-fixed rate, irrespective of the actual cost incurred.
- The Contractee is unwilling to bear the cost of GST on such services provided to them by the Applicant through various service suppliers. Therefore, the Applicant wants to know the taxability of such services supplied by them.
- The application was filed before the West Bengal Authority for Advance Ruling.

Applicant's Contention

- Applicant submits that it is neither a GTA nor is engaged in the business of in-transit insurance and loading.
- The applicant contends that the service provided to the Contractee is a composite supply with road transportation as the principal supply and loading/unloading, in-transit insurance etc. as ancillary supplies to the transportation service.
- It merely arranges such services and pays the GST, as applicable, on the consideration paid to the service providers.
- Further, it contends that since it is not a GTA, its supply of transportation service is exempt. In support of its contention, the Applicant referred Serial no. 18 of Notification No. 12/2017-Central Tax (Rate) dated 28 June 2017.
- The applicant maintains that since the principal supply is exempted, there should be no liability to pay GST on the ancillary or incidental services.

Ruling of the AAR

- The Authority held that the applicant is not transporting the goods, but hiring the service of a transport agency. Similarly, it is not providing the insurance service, but procuring the same from an insurance service provider. Therefore the applicant is actually the recipient of such services and not a supplier. Hence the exemption notification is not applicable to the Applicant.
- The Authority further observes that the First Contract cannot be executed independent of the Second Contract. There cannot be any 'supply of goods' without a place of supply. In this regard, the Authority further observed as under:
  - The First Contract does not include the provision and cost of such transportation and delivery. It includes only the ex-works supply of material and the consideration is only the ex-works price component of such material.
  - The Second Contract involves all other activities required to be performed for delivery of the goods to the Contractee's site. The consideration is a lump sum amount payable for transportation, in-transit insurance and loading/unloading charges.
  - Therefore, the First Contract does not amount to a contract for 'supply of goods' unless tied up with the Second Contract.
- Further, the two contracts are linked by a cross fall breach clause that specifies that breach of one contract will be deemed to be a breach of the other contract, thereby turning them into a single source responsibility contract.
- In other words, the First Contract cannot be performed satisfactorily unless the goods have been delivered to the Contractee's site in terms of the Second Contract.
- Moreover, the discussion on 'supply of goods' above settles that the First Contract is not a contract at all unless tied up with the Second Contract.
- The Authority held that the supplies of goods and services of transportation etc. are, therefore, naturally bundled as supply involves delivery of the goods at the Contractee's site, which includes transportation, in-transit insurance etc.
- Such a supply will be a composite supply with supply of goods as the principal supply and services like transportation, in-transit insurance etc. being ancillary or incidental to the principal supply and the consideration receivable on that account will be taxed accordingly.

Business sold as going concern is a supply of service and exempted from GST[8]

Background and facts

- The applicant has three manufacturing units in the state of Karnataka.
- The applicant intends to sell its one of the units involved in manufacture of animal feeds along with all its assets and liabilities for a lump sum consideration.

[7] *IAC Electricals Pvt Ltd [2018-VIL-41-AAR]*

[8] *Rajarshi Foods Pvt. Ltd. [TS-204-AAR-2018-NT]*

- The applicant wants to know whether the above transaction will amount to a supply of goods or supply of services or both and whether exemption under Notification No. 12/2017- Central Tax (Rate) dated 28 June 2017 will be available.
- Application was filed before the Karnataka Authority for Advance Ruling.

Applicant's Contention

- Applicant submitted that the unit intended to be sold is an independent unit.
- The purchaser will take over all the assets and liabilities of the unit.

Ruling of the AAR

- Authority observed that the entire business of the unit would be transferred to a new person with all assets and liabilities. This upholds that there will be a continuity of business. As the unit is functional (since 1990), it therefore amounts to the transfer of going concern as a whole.
- The Authority draws attention to the definition of supply under section 7 of CGST Act which reads as supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business.
- It observes that while the transfer of a going concern could not be said to be an activity taking place in the course or furtherance of business, but the word 'includes' implies that the scope of supply goes beyond the meaning of such expression. Therefore, the transfer of going concern may qualify to be a supply.
- Further as per Entry No. 4 (a) of Schedule II of the CGST Act, transfer of business assets as supply of goods. However, transfer of business assets implies only a part of the assets are transferred which is not the case in this situation.
- Further Entry No. 4(c) provides that the activity of transfer of business as a going concern does not amount to a supply of goods.
- Serial No. 2 of the Notification No. 12/2017- Central Tax (Rate) dated 28 June 2017 provides for services by way of transfer of a going concern, as a whole or as an independent part thereof, is taxable at 0% rate of GST.
- Thus, it was concluded that the activity of the transfer of business of one of the units in the nature of going concern amounts to supply of service.
- Such a transfer of a going concern is exempt from GST vide Notification No. 12/2017.

Krishi Kalyan Cess(KKC) not admissible as ITC under GST[9]

Background and facts

- The Applicant is engaged in business of manufacture of paints and also in provision of works contract. The works contract services are carried out from the company's Head Office (HO).
- The applicant had a centralized registration under erstwhile service tax regime at the HO in Mumbai. This covered HO, factories and depots. Apart from centralized registration, the Company also had a separate registration as Input Service Distributor (ISD) for its HO to distribute the eligible CENVAT credit.
- As an ISD, the company received CENVAT credit at HO which also included KKC.
- The KKC could not be distributed to its factories as KKC credit could be utilized only against KKC liability. The recipient entities, being manufacturing units, did not have any KKC liability.
- This resulted in an accumulation of KKC credit (appearing in ISD return as on 30 June 2017 under erstwhile service tax) which was carried forward to the electronic credit register under GST but not utilized.
- Basis the facts as above, the applicant wants to know whether KKC will be considered as admissible ITC.
- An application was filed before the Maharashtra Authority for Advance Ruling.

Applicant's contentions

- Applicant referred to section 158 of Finance Act 2016 which prescribes that Chapter V of Finance Act 1994 (Service Tax) will be applicable for the levy and collection of KKC.
- The applicant also referred to Entry 92C of Union List I of Indian Constitution which empowered the legislature to levy service tax as provided under Chapter V of Finance Act 1994.
- Constitution (One Hundred and First Amendment) Act, 2016 deleted Entry 92C of Union List I, in view of implementation of GST.
- Basis the above, the applicant contends that it implied KKC was also subsumed along with service tax on implementation of GST.
- The applicant further contends that CENVAT Credit includes KKC as per rule 3 (1a) of CCR. CGST liability has subsumed KKC liability in view of Constitution (One Hundred and First Amendment) Act, 2016.
- Therefore the migrated KKC credit will be allowed to be set-off with CGST liability.
- Further, sections 16 and 17 of CGST Act determine which credit will be admissible under GST.
- There is no restriction under GST on admission of KKC as CENVAT credit under the aforesaid provisions of the Act. Therefore KKC credit will also be considered as admissible CENVAT credit as per proviso (i) to sec 140(1) read with the above sections.

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[9] *KANSAI NEROLAC PAINTS LIMITED [2018-VIL-11-AAR]*

Revenue's contention

Revenue refers to the proviso (i) to section 140(1) of the CGST Act which allows the taxable person to carry forward the credit to the extent admissible as ITC under GST.

However, the definition of input tax as given in section 2(62) does not include any cess.

Therefore, Revenue contends that KKC will not be allowed to be carried forward.

Ruling of the Authority for Advance

- The Authority observed that KKC is not covered under Rule 3 of CCR which enumerates the list of items in respect of which CENVAT credit is available.
- The Authority referred to Notification No. 28/2016 - Central Excise (N.T.), dated 26 May 2016. As per the said Notification, only CENVAT credit of KKC and not credit of any other duty could be used for payment of KKC liability.
- The authority also referred to the case of *Cellular Operators Association of India* which held that tax and duty and cess are distinct levies[10].
- The Authority further referred to the Frequently Asked Questions issued by CBEC which clarify that ITC of Swachh Bharat Cess or KKC cannot be carried forward under GST.
- Therefore, the Authority holds that, the accumulated credit of KKC, as per the service tax return of the ISD on June 30, 2017, which is carried forward in the electronic credit ledger under GST, will not be considered as admissible ITC.

Indivisible contract for supply of both, goods and services, constitutes works contract[11]

Background and facts

- Applicant is engaged in execution of works contract awarded by Karnataka Power Transmission Corporation Limited (KPTCL) for construction of power lines, erection of transmission towers and transformers.
- The contract with KPTCL is a single contract with three connected agreements for supply of materials, erection and civil works respectively. All the three agreements were awarded in response to a single tender notification. The general terms and conditions are commonly applicable to all the three agreements.
- Based on the facts specified above, the Applicant wants a ruling on the following:
  - Whether the contract will be treated as a divisible contract as supply of goods and supply of services or an indivisible contract as works contract?
  - Whether 12% GST as specified vide Notification No. 24/2017-Central Tax (Rate) dated 21 September 2017 will apply for such supply?
- The Application was filed before the Karnataka Authority for Advance Ruling.

Applicant's contentions

- The Applicant contended that they are providing services to State Government and thus are eligible for concessional rate of 12% GST as per Notification No. 24/2017-Central Tax (Rate) dated 21 September 2017.

Ruling of the AAR

- The Authority referred to section 2(119) of CGST Act which defines 'works contract' to mean a contract to undertake specified activities like construction, repair etc. of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.
- In this case, three connected agreements for supply of materials, erection and civil works are under a single composite contract. They were awarded to the Applicant in response to a single tender notification and the general terms and conditions are applicable commonly to all three. Therefore, the contract is indivisible and falls under works contract.
- Further, Schedule II, Entry No. 6 of CGST Act specifies works contract as a supply of service.
- The Authority further observed that a statutory body, corporation or an authority is created by the Parliament or a State Legislature in exercise of the powers conferred under article 53(3)(b) and article 154(2)(b) of the Constitution respectively.
- The Authority also referred to the case of *Agarwal v. Hindustan Steel* [12] which settled that the manpower of such statutory authorities or bodies do not become officers subordinate to the President under article 53(1) or the Governor under article 154(1).
  - Such a statutory body, corporation or an authority as a juridical entity is separate from the State and cannot be regarded as Central or a State Government or local authority.
- The Authority held that regulatory bodies and other autonomous entities cannot be regarded as a government or local authority for the purposes of GST.
- The Authority further observed that KPTCL is a separate entity registered under Companies Act 1956 as a company. Therefore, it cannot be considered to be a State government or a State Government Authority.

[10] *2018-VIL-83-DEL-ST*
[11] *Skilltech Engineers and Contractors Private Limited [TS-198-AAR-2018-NT]*
[12] *AIR 1970 Supreme Court 1150*

Hence the applicant's contention that KPTCL is a State Government is incorrect.

- In view of the above provisions, the Authority held as under:
  - The nature of the contract is indivisible and falls under works contract and thus is a supply of service under GST.
  - The benefit of concessional rate of GST of 12% for composite supply of works contract to a government or local authority is not applicable to the Applicant in this case.

Inputs are taxable even if outward supply is exempt under GST[13]

Background and facts of the case

- Applicant is a cardiology specialized hospital running on a premises taken on lease. They provide cardiology related life-saving and health care services to patients. Such supply of services are exempt under GST.
- They have taken one floor of a building on a lease for the supply of above services.
- In view of the above facts, the Applicant wants to know whether GST is leviable on the rent payable by a hospital catering life-saving services.
- Application was filed before the Karnataka Authority for Advance Ruling.

Applicant's contentions

- Applicant contended that hospital services are exempted under GST. Hence there is no output liability against which the ITC of GST paid on rent can be set off.
- Under erstwhile service tax regime, the rent on room service provided to the patients undergoing treatment was exempted under mega exemption notification 25/2012- ST dated 20 June 2012.

Ruling of the AAR

- Authority referred to the definition of renting in relation to immovable property in definition 2(zz) of Notification No. 12/2017- Central Tax (Rate) dated 28 June 2017.
  - It reads as "renting in relation to immovable property means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property".
- The Authority noted that the Applicant has taken the premises on lease and supplying health care services on a commercial basis.
- The Authority held that the impugned service of rental or leasing services involving owned or leased non-residential property is classified under heading 997212 and is taxable under GST.
- The Authority also observed that there is no specific exemption available for the above renting service under any notification.
- It further stated that there is no such provision in the CGST Act which allows exemption of GST on input service if the output service provided is exempt.
- Therefore, the applicant is required to pay GST on the input service received by way of rent of premises taken on lease.

Comments

Advance Rulings are meant to provide certainty to a taxpayer on issues which might cause litigation with the tax administration. It is however important to note that such rulings are facts specific and binding only on the applicant.

The ruling at times will depend on the documents and arguments put forward before the authority and thus could differ case to case.

Ruling on canteen services and liquidated damages could be critical considering the large number of such transactions across the industry.

[13] *Tathagat Health Care Center LLP [TS-200-AAR-2018-NT]*

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