

**APPELLATE AUTHORITY FOR ADVANCE RULING, KERALA**  
**PROCEEDINGS OF THE APPELLATE AUTHORITY FOR ADVANCE RULING**  
**(U/s.101 OF THE KERALA/ CENTRAL GOODS AND SERVICES TAX ACT, 2017)**

**Members present:**

**Shyam Raj Prasad IRS**  
**Chief Commissioner,**  
**Central Tax, Central Excise & Customs**  
**Thiruvananthapuram Zone**

**Anand Singh IAS**  
**Commissioner,**  
**State Goods & Service Tax,**  
**Kerala**

Name and Address of the Appellant	M/s R.S Development & Constructions Pvt Ltd.
GSTIN	32AAECR1869D1ZL
Advance ruling against which appeal is filed	Order No. KER/64/2019 dated 12.10.2019
Date of filing Appeal	04.12.2019
Date of Personal Hearing	15.10.2020
Authorized Representative	Adv. S. Durairaj

**ORDER No. AAR/08/2020 dated 03/12/2020**

1. The appeal stands filed under section 100(1) of the GST Act, 2017, by M/s R. S. Development and constructions India Pvt Ltd having a registered office at .NMC, XIV/181A, Neyyattinkara, bearing GSTIN 32AAECR1869D1ZL (hereinafter also referred as the appellant). The appeal stands filed against the Advance ruling Order No: KER/64/2019 dated 12-10-2019 pronounced by the Kerala Authority for Advance ruling.

**Brief facts of the case:**

2. Kerala State Electricity Board has awarded the work of execution of civil works of Pazhassi Sagar Small Hydro electric project to the Appellant as per Work Order No: 06/ CE CCN/2017-18 dated 06.10.2017. As per the work order, the work involves construction of intake structure, leading channel, tunnel power house, tail race, civil works of the switch yard access roads and other allied works, fabrication and erection of Steel liners and specials from tunnel portal to powerhouse trash rack, intake gate, draft tube gate and Hoisting arrangements. The appellant had filed an application for advance ruling under Section 97(1) of the GST Act, 2017 with regard to:-

a. Whether the execution of Civil works of the Pazhassi Sagar Small Hydro Electric project as per the above Work Order would fall under Sl No. 3(iii)(b) or 3(vi) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 attracting GST @12%.

b. Since the CGST statutory provisions are pari materia with State GST provisions, whether the rate of SGST is also 6% in terms of Notification SRO 370/2017 dated 30.06.2017 for supplies covered under Work Order 06/CE CCN/2017-18 dated 06.10.2017.

3. The said application was disposed by the Kerala Advance Ruling Authority vide Order No. **KER/64/2019 dated 12/10/2019** by pronouncing the Advance Ruling as follows:

1. No, the rate of 6% under Sl. No. 3(iii) or Sl. No. 3(vi) of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 is not applicable for Works Contract Services supplied by the Applicant to the KSEB as per Work Order No. 06/CE CCN/2017-18 dated 06.10.2017.

2. No, in view of the ruling 1 above

The above decision of the Advance Ruling Authority was based on the following facts and law:-

3.1. The KSEB is a Government Company incorporated under the Companies Act, 1956 with 90% or more participation by way of equity or control of the Government of Kerala to carry out the business of generation, transmission and distribution of electricity in the state and is a state transmission utility within the meaning of section 2(67) of the Electricity Act, 2003. Thereby KSEB cannot be considered as constituted or established by the Government to carry out any function entrusted to a municipality under Article 243 W or a Panchayat under Article 243 G of the constitution. Therefore KSEB will not come under the definition of Governmental authority under para 2(zf) of notification no: 12/2017-Central tax (rate) dated 28/6/2017. However, the KSEB squarely falls under the definition of 'Government entity' under para 2(zfa) of notification no.12/2017-Central tax (rate) dated 28/6/2017.

3.2. The concessional rate of GST of 12% under Sl. No. 3(vi) of notification no. 11/2017-Central Tax (rate) dated 28/6/2017 is applicable only for composite supply of works contract as defined in Section 2(119) of the CGST Act 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alteration of (a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession. The concessional rate under this entry is not applicable for the works contract services provided as per the above work order as KSEB has been established for carrying out business of generation, transmission and distribution of electricity in the state of Kerala. As per the work order, it reveals that the work order awarded is in respect of civil works of a small hydro electric project in the existing dam of Pazhassi Irrigation project and hence cannot be considered as civil work for canal, dam or other

irrigation works eligible for the concessional rate.

**4.** Aggrieved by the above decision of the Advance ruling authority, the appellant has filed this appeal u/s 100 of the GST Act, 2017 with interalia following contentions;

**4.1.** The supply of service awarded by KSEB attracts tax @12% (6% CGST + 6% SGST).

**4.2.** Conditions to be fulfilled to avail the rate of 12% (6%CGST + 6% SGST) in terms of the Sl. No. 3(vi) of the notification no: 11/2017-CT (rate) are as follows:

**a.** Supply must be a works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017;

**b.** Supplies are to be provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity;

**c.** Supply by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession.

**4.3.** The work order established that the supplies are works contract supplies as defined in Section 2(119) of the CGST Act. Therefore above condition (a) is fulfilled.

**4.4.** KSEB Limited is created by Section 131 of Electricity Act, 2003 (Central Act 36 of 2003), which is an Act of the Parliament. It is fully owned by the Government of Kerala. Relevant pages from the website of KSEB Limited and Electricity Act, 2003 are also submitted. The salient features of the National Electricity Policy, 2005 and Electricity Tariff Policy will prove that such works contracts are predominantly for the purpose of socio economic development of the country, which is one of the functions entrusted to a Municipality in Article 243W of the Constitution read with Twelfth Schedule. Therefore, KSEB Ltd is a Governmental Authority as defined in Notification No.11/2017-CT (Rate).

**4.5.** The pre-dominant nature of supply is construction of part of dam i.e., construction of various structures of dam like tunnels etc. Such structures are covered by the definition of DAM as per the Dam Safety Bill, 2019, which was passed in the Lok Sabha.

**4.6.** Therefore, Sl.No.3(iii)(b) of Notification 11/2017-CT (Rate) is applicable.

**4.7.** One of the conditions in Sl.No.3(vi) is that it must be meant pre-dominantly for use other than for commerce, industry, or any other business or profession.

The work order would satisfy nature of work is original works as defined in clause (zs) of para 2 of notification 12/2017-CT (Rate). As explained above, it is provided to a Governmental Authority, which is meant predominantly for socio economic development of the country. Therefore, all conditions are fulfilled.

**4.8.** Therefore, Sl.No.3(vi)(a) of Notification 11/2017-CT (Rate) is also applicable.

**4.9.** In view of the above reasons, the rate of CT for the supplies covered under Work Order 06/CE CCN/2017-18 dated 06.10.2017 would be 6% either under Sl.No.3(iii) & under Sl.No.3(vi) of Notification 11/2017-CT (Rate).

**4.10.** Since the above statutory provisions are pari materia with the State GST provisions, the rate of State Tax is also 6% in terms of Notification SRO.No.370/2017 dated 30.06.2017 for the supplies covered under Work Order 06/CECCN/2017-18 dated 06.10.2017.

**4.11.** On 30.09.2019, appellant had explained the above provisions by submitting a paper set containing 81 pages, Letter dated 05/2019 of TANGEDCO Limited, Order dated 15.05.2019 of Appellate Authority for Advance Ruling, West Bengal dated 15-05-2019 and Order of Advance Ruling Authority, Rajasthan dated 27.04.2018.

**4.12.** Applicant had received the certified impugned order KER/64/2019 dated 12.10.2019 on 29.11.2019. Before that, they had received the copy through e-Mail on 04.11.2019.

**4.13.** The appellant has also submitted that --

- a. The submissions made on 30.09.2019 were not considered and discussed in the impugned order. Therefore, the impugned order is not a speaking order.
- b. The submissions made on 30.09.2019 and the evidences relied on would establish that the applicant is entitled for the exemption in Sl.No.3(iii) and 3(vi) of Notification No.11/2017-CT (Rate) dated 28.06.2017 and SRO.No.370/2017 dated 30.06.2017.
- c. The impugned order is against the principles laid down in 25<sup>th</sup> GST Council's decisions.

#### **PERSONAL HEARING:**

**5.** Shri. S Durairaj, Advocate, the authorized representative of the appellant was heard by the Appellate authority further on 15.10.2020 via virtual media, at the office of the Chief Commissioner, Central GST, Cochin. During the personal hearing, the authorized representative reiterated the aforesaid contentions made in the grounds of appeal.

## **DISCUSSION & FINDINGS:**

6. We have carefully gone through the facts of the case, Advance ruling order dated 12.10.2019 passed by the Advance Ruling Authority, Kerala GST, grounds of appeal filed by the appellant and submissions made by them during the course of personal hearing and other evidences on record. The issues for determination in this appeal may be listed as follows:

a. Whether Kerala State electricity Board Ltd would fall under any of the categories viz. Central Government, State Government, Union territory, a local authority, a Government authority or a Government entity for the purpose of the said exemption?

b. Whether the supply of services viz. execution of the civil works of Pazhassi small hydro electric project covered under Work order No. 06/CEECCN/ 2017-18 dated 06.10.2017 made by the appellant to the Kerala State Electricity Board Ltd are eligible to concessional rate of CGST @6% under Sl no:3 (iii) or 3(vi) of notification no. 11/2017 Central tax (rate) dated 28.06.2017.

c. Consequently, whether the said services shall attract concessional rate of SGST also @6% in terms of notification No. SRO 370/2017 dated 30.06.2017 since the CGST statutory provisions are pari materia with State GST provisions.

7. In order to arrive at a decision on the issues highlighted above, the relevant legal aspects and the relevant notifications are being analyzed as under. The appellant has claimed concessional rate of GST @6% CGST on the said supplies of services in terms of Sl. No. 3(iii) or 3(vi) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017. The relevant contents of the said notifications as applicable to the period involved herein are reproduced below:

7.1. Sl.No. 3(iii) of Notification No.11/2017 Central Tax (Rate) dated 28.06.2017 reads as follows;

Sl. No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
1	2	3	4	5
3	Heading 9954 (Construction services)	(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning,	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the

		<p>installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for</p> <p>(i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>		<p>said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be;</p>
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7.2. Sl. No. 3(vi) of Notification No.11/2017 Central Tax (Rate) dated 28.06.2017 reads as follows;

Sl.No	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
1	2	3	4	5
	<p><b>Heading 9954</b> (Construction services)</p>	<p><b>(vi)</b> Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -</p> <p><b>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</b></p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p>	6	<p>(Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be</p>

8.1. It is observed from the contents of the said notification that the following common mandatory conditions are required to be satisfied for availing concessional rate of 6% CT in terms of Sl.No.3 (iii) and 3(vi) of Notification 11/2017-CT (Rate):

- a) Supply must be a works contract as defined in clause 119 of Section 2 of CGST Act, 2017.
- b) Supplies must be provided to the Central Government or State Government or Union Territory, a local authority, a Governmental authority or a Government entity.
- c) In the case of supplies to a Government Entity, there is a condition prescribed in proviso that the supplies should have been procured by the said Government entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.

**8.2.** Further in addition to the above common conditions, Sl.No.3 (iii) of notification 11/2017-CT (Rate), following conditions are to be satisfied:

The said supplies should be by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of canal, dam or other irrigation works, pipeline, conduit or plant for water supply.

**8.3.** Further in addition to the above conditions in order to attract the rate of tax @12%( 6%CGST + 6% SGST) as per Sl.No.3(vi) of notification 11/2017-CT (Rate) the under mentioned condition is to be satisfied

Supply by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works meant pre-dominantly for use other than for commerce, industry, or any other business or profession.

**9.** There is no dispute that the Contract entered into by the appellant squarely falls under the definition of "Works contract" as provided u/s 2(119) of the SGST/CSGT Act. As per the said sub-section "Works contract" means *a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning 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.*

As per the relevant work order, the work involves construction of intake structure, leading channel, tunnel power house, tail race, civil works of the switch yard access roads and other allied works, fabrication and erection of Steel liners and specials from tunnel portal to powerhouse trash rack, intake gate, draft tube gate and Hoisting arrangements. Accordingly, the works entrusted involves construction and transfer of property in goods and the property in goods cannot be removed without dismantling the same. Therefore, it is observed that the works undertaken by the appellant for KSEB satisfies the definition of "Works contract" service and hence, the condition detailed in para 8.1(a) supra is satisfied.

**10.1.** As regards condition of the said notifications as stated in para 8.1 (b) above, the appellant has claimed that KSEB squarely falls under the definition of Government authority. This contention was examined in the light of the definition

of 'Government authority' and 'Government entity' contained in Notification No. 12/2017 central Tax (rate) dated 28.06.2017 as amended vide notification No. 32/2017 - Central Tax (Rate) dt 13.10.2017. As per Para 2(zf) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, the expression "Governmental authority" means *an authority or a board or any other body*

*(i) set up by an Act of Parliament or a State Legislature; or*

*(ii) established by any Government, with ninety per cent or more participation by way of equity or control, to carry out any function entrusted to a municipality under Article 243W of the Constitution or to a Panchayat under Article 243G of the Constitution.*

**10.2.** Further, Para 2(zfa) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended vide notification No. 32/2017 - Central Tax (Rate) dt 13.10.2017, "Government Entity" means *an authority or a board or any other body including a society, trust, corporation,*

*(i) set up by an Act of Parliament or State Legislature; or*

*(ii) established by any Government,*

*with ninety per cent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."*

**10.3.** Kerala State Electricity Board Ltd is a company incorporated under the Companies Act, 1956 by the Government of Kerala for carrying out the business of Generation, Transmission and Distribution of electricity in the State of Kerala. It is the successor entity of the Kerala State Electricity Board which was constituted by the Government of Kerala by Order no. EL1- 6475/56/PW dated 07.03.1957 under the Electricity (Supply) Act, 1948 for carrying out the business of Generation, Transmission and Distribution of electricity in the State of Kerala.

**10.4.** Consequent to the enactment of the Electricity Act, 2003, Kerala State Electricity Board continued as transmission utility and distribution licensee till 24.09.2008 as per provisions of Section 172 (a) of the Electricity Act, 2003.

**10.5.** Later, the Government of Kerala in exercise of powers conferred under Section 131 of the Electricity Act, 2003 issued Notification GO (Ms).37/2008/PD dated 25.09.2008 vesting all functions, properties, interest, rights, obligations and liabilities of Kerala State Electricity Board with the State Government till re-vested in a corporate entity.

**10.6.** Consequent to the incorporation of the Kerala State Electricity Board Ltd under the Companies Act, 1956, the State Government notified the Kerala Electricity Second Transfer Scheme (Re-Vesting), 2013 by GO (P) No.46/2013/PD dated 31.01.2013 re-vesting all the assets, liabilities, rights and obligations of the erstwhile Kerala State Electricity Board, which were vested in the State



Government by the first transfer scheme dated 25.05.2008, to Kerala State Electricity Board Ltd.

**10.7.** From the above discussion, it is evident that the Kerala State Electricity Board Ltd is incorporated under the Companies Act, 1956 with 90 per cent or more participation by way of equity or control of the Government of Kerala to carry out the business of generation, transmission and distribution of electricity in the State of Kerala and is a "State Transmission Utility" within the meaning of Section 2 (67) of the Electricity Act, 2003.

**10.8.** On the basis of above stated facts Kerala State Electricity Board Ltd cannot be considered as that constituted/established by the Government of Kerala to carry out any function entrusted to a Municipality under article 243W or a Panchayat under article 243G of the Constitution. Therefore, Kerala State Electricity Board Ltd does not fall under the definition of "Government Authority" as defined in Para 2(zf) of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 as amended. However, Kerala State Electricity Board Ltd is also a Board constituted by the State Government with share of 90% or more of the State Government. Hence, Kerala State Electricity Board Ltd squarely falls under the definition of "Government Entity" under Para 2 (zfa) of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 as amended. Thus the condition of the said notification as stated in para 8.1 (b) of this order is also satisfied.

**10.9.** Further, The Kerala State Electricity Board Ltd is undisputedly procuring the services from the appellant in relation to a work entrusted to it by the State Government i.e. in connection with the generation, distribution and supply of electricity to consumers. KSEB Ltd is also a board constituted by the State Government with share of 90% or more of the State Government. Hence, Kerala State Electricity Board Ltd squarely falls under the definition of "Government Entity" under Para 2 (zfa) of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 as amended. Hence, the mandatory condition specified in para 8.1(c) is satisfied.

**11.** Now the issue to be examined in view of the condition at sl. No. 3(vi)(a) of the said notification i.e. whether the supply of works contract services provided to KSEB by the appellant could be classified as works undertaken predominantly for use other than for commerce, industry or any other business or profession.

**11.1.** It is observed that the concessional rate of CGST @6% under Sl. No. 3 (vi) (a) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 is applicable only for composite supply of works contracts as defined in clause (119) of Section 2 of the GST Act, 2017 supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original

works meant pre-dominantly for use other than for commerce, industry, or any other business or profession.

**11.2.** The Kerala State Electricity Board as authorized by the Government vide the Electricity Act 2003 is involved in the selling of electricity to the consumers and are collecting charges for the same. The predominant activity of the KSEB is to supply electricity and works executed by the appellant is ancillary to this predominant activity. The definition of business provided under sub clause (17) of section 2 of the SGST/CGST Act, is as follows:-

- (a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;
- (b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);
- (c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;
- (d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;
- (e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;
- (f) admission, for a consideration, of persons to any premises;
- (g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;
- (h) services provided by a race club by way of totalisator or a licence to book maker in such club ; and
- (i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.

**11.3.** Kerala State Electricity Board Ltd. has been established for carrying out the business of generation, transmission and distribution of electricity in the State of Kerala on commercial principles as is evident from the provisions of Sections 61 and 62 of the Electricity Act, 2003 regarding tariff regulation and determination of tariff. More over Clause III(A)(2) of the Memorandum of Association of the Kerala State Electricity Board specifies the main objects to be pursued by the company on its incorporation wherein it is specified that

*"To engage in the business of generating, transmitting, distributing, purchasing, selling, importing, exporting, wheeling of electricity, operation of generation, transmission and distribution system thereof, billing and collection thereof and to enter into any agreements for carrying on such business"* .

Therefore, the supply of works contract services as per the above work order cannot be considered as that meant predominantly for use other than for

commerce, industry, or any other business or profession. Thereby, the condition mentioned in **para 8.3** is not fulfilled.

**12.** Further the concessional rate of CGST @ 6% under SI No. 3 (iii) (b) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 is applicable only for composite supply of works contracts as defined in clause (119) of Section 2 of the CGST Act, 2017 supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (b) canal, dam or other irrigation works.

On examination of the Letter of Acceptance dated 25.09.2017 and the Work Order dated 06.10.2017, it is seen that the work awarded is in respect of civil works of a Small Hydro Electric Project in the existing dam of Pazhassi Irrigation Project and hence the same cannot be considered as civil work for canal, dam or other irrigation works, for to be eligible for concessional rate of tax under the above entry. Thereby, the condition mentioned in para 8.1(c) also is not fulfilled.

**13.** Having decided that the appellant has not fulfilled the conditions of the said notification No. 11/2017-Central Tax (rate) dated 28.06.2017 for concessional rate of CGST @6%, they are also held not eligible for concessional rate of SGST @6% in terms of Notification No. SRO 370/2017 dated 30.06.2017 since the State GST provisions are pari materia with CGST statutory provisions.

**14.** After having discussed the facts and legal position of the case in hand, we would determine the issues as details in para 6 (a), (b) & (c) of this order in seriatim as under.

**14.1.** The Kerala State Electricity Board Ltd falls under the category of a Government entity for the purpose of the said exemption.

**14.2.** The supply of services viz. execution of the civil works of Pazhassi small hydro electric project covered under Work order No. 06/CEECCN/ 2017-18 dated 06.10.2017 made by the appellant to the Kerala State Electricity Board Ltd are not eligible to concessional rate of CGST @6% provided by the said notification No. 11/2017-Central Tax (Rate) dated 28.06.2017.

**14.3.** Consequently, the said services shall not be eligible for concessional rate of SGST @6% also in terms of notification No. SRO 370/2017 dated 30.06.2017 since the CGST statutory provisions are pari materia with State GST provisions.

**15.** Moreover, on the basis of the above discussion and findings, the contention of the appellant that the Advance ruling in question is in violation of the principles laid down by the decision of the 25th GST council meeting is baseless.

16. In view of the above discussion, the following orders are issued:

**ORDER**

The concessional rate of 6% of CGST and SGST under Sl. No. 3(iii) or 3(vi) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 and SRO 370/2017 respectively is not applicable for the Works Contract Services supplied by the appellant to the Kerala State Electricity Board Ltd as per Work Order No. 06/CECCN/2017-18 dated 06.10.2017.

Consequently, the Advance Authority order dated 12.10.2019 of the Kerala Authority for Advance ruling stands upheld.



**Shyam Raj Prasad, IRS**  
**Chief Commissioner,**  
**Central Tax, Central Excise & Customs**  
**Thiruvananthapuram Zone**



**Anand Singh, IAS**  
**Commissioner,**  
**State Goods & Service Tax Dept.,**  
**Kerala**

To

**RS Development and Constructions India Pvt. Ltd.**  
**NMC XIV/181a Near Pirayanmoodu Checkpost ,**  
**Neyyanttinkara, Kerala 695121.**