

**THE AUTHORITY FOR ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560 009**

**Advance Ruling No. KAR ADRG 30 / 2022**

**Dated: 29-08-2022**

Present:

1. Dr. M.P. Ravi Prasad  
Additional Commissioner of Commercial Taxes . . . . Member (State)
2. Sri. T. Kiran Reddy  
Additional Commissioner of Customs & Indirect Taxes . . . .Member (Central)

1.	Name and address of the applicant	M/s. YANKEE CONSTRUCTIONS LLP, No.441, 3 <sup>rd</sup> Block, 2 <sup>nd</sup> Cross, 3 <sup>rd</sup> Stage, Basaveshwaranagar, Bengaluru-560 079.
2.	GSTIN or User ID	29AABFY6169K1ZG
3.	Date of filing of Form GST ARA-01	05-02-2022
4.	Represented by	Sri B. Shrinivasa, Chartered Accountant
5.	<b>Jurisdictional Authority - Centre</b>	The Commissioner of Central Taxes, Bengaluru West GST Commissionerate, West Division-3, Range-DWD3
6.	Jurisdictional Authority - State	ACCT, LGSTO-071, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000-00 under CGST Act and Rs.5,000-00 under SGST Act vide debit of Electronic Cash Ledger Reference No.DC2902220017270 Dated 04-02-2022

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017  
& UNDER SECTION 98(4) OF THE KGST ACT, 2017**

M/s. Yankee Constructions LLP, (hereinafter referred as 'the applicant'), No.441, 3<sup>rd</sup> Block, 2<sup>nd</sup> Cross, 3<sup>rd</sup> Stage, Basaveshwaranagar, Bengaluru-560 079, having GSTIN 29AABFY6169K1ZG have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.





2. The Applicant is a Limited Liability Partnership firm registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST/SGST Act respectively). The Applicant is a Civil Works Contractor engaged in construction of houses and infrastructure activities to Karnataka Slum Development Board under Pradhan Mantri Awaz Yojana (U) –HFA, construction of buildings to Belagavi Smart City Limited under Smart City projects and construction of Police Station under the Karnataka Housing Board, Bangalore.

3. The applicant has sought advance ruling for the clarification on rate of tax on civil works contract/ services executed for as per the Clause (119) of Section 2 of the CGST Act, 2017 on the following works contract services with effect from 01.01.2022-

- i. Works contract services executed to Karnataka Slum Development Board under the Prime Minister Awaz Yojana, as a main contractor.
- ii. Works contract services executed to Karnataka Slum Development Board under the Prime Minister Awaz Yojana, as a sub-contractor.
- iii. Works contract services executed to Belagavi Smart City Limited projects to Belgaum Smart City Corporation Limited, as a main contractor.
- iv. Works contract services executed to Belagavi Smart City Limited projects to Belgaum Smart City Corporation Limited, as a sub-contractor.
- v. Works contract services executed to Karnataka Housing Board, Bangalore with respect to construction of police station at Govindarajanagar, Bangalore.

4. **Admissibility of the application:** The question is about the “determination of the liability to pay tax on any goods or services or both” and hence is admissible under Section 97(2) (e) of the CGST Act 2017.

5. **BRIEF FACTS OF THE CASE:** The applicant furnishes some facts relevant to the issue:

5.1 The applicant states that they are engaged in the business of civil works contract services under section 2(119) of the CGST Act, 2017 as a main contractor as well as sub-contractor, under the HSN 9954 mainly to Karnataka Slum Development Board for the construction of houses including infrastructure work in various slums in the State of Karnataka under Pradhan Mantri Awaz Yojana (Urban) – HFA, construction services activities to Smart City Projects to Belagavi Smart City Limited, Belagavi.

5.2 The applicant has stated that they have discharged the tax up to 31.12.2021 for all the said civil works contract services at 12% - SGST 6% and CGST 6% under the HSN 9954 on the basis of the following Notifications.

- a. As per the Notification No. 20/2017 – Central Tax (Rate) dated 22<sup>nd</sup> August 2017





Sl No. (iv)(c) – “

*a Civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for all (Urban) Mission / Pradhan Mantri Awas Yojana, only for existing slum dwellers”*

Substituted, namely as per the Notification No. 1/2018 - Central Tax (Rate) dated 25th January 2018 as –

(I) For sub item (c), the following sub-item shall be substituted, namely :-

*“(c) a civil structure or any other original works pertaining to the ‘In-situ redevelopment of existing slum using land as a resource, under Housing for All (urban) Mission/Pradhan Mantri Awas Yojana (Urban)”*

discharged the tax @ 12% (SGST – 6% and CGST 6%)

b. Further, as per the Notification No.1/2018 – Central Tax (Rate) dated 25<sup>th</sup> January 2018 –

for item (ix) and the entries relating to columns (3), (4) and (5), the following shall be substituted, namely –

*“(ix) Composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (iv) above to the Central Government, State Government, Union Territory, a local Authority, a Governmental Authority or a Government Entity is - @ SGST 6% and CGST 6% - 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”.*

5.3 The applicant states that as per the above Notification, they have discharged GST @ 12% till 31/12/2021. They have sought clarification for the civil works contract to be executed as main contractor and sub-contractor for the construction of houses including infrastructure work in various slums in the State of Karnataka under Pradhan Mantri Awas Yojana (Urban) – HFA and construction services activities to Smart City Projects to Belagavi Smart City Limited, Belagavi with effect from 01/01/2022.

5.4 The applicant states that as per the new notification No.15/2021 – Central Tax (rate), dated 18/11/2021 it has been amended as –

In the said notification, in the TABLE –

Against serial number 3 –



- (1) in column (3), in the heading "Description of Service", in items (iii), (vi), (ix) and (x), for the words Union Territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
- (2) in column (3), in the heading, "Description of Service", in item(vii), for the words "Union Territory, local authority, a Governmental Authority or a Government Entity" the words "Union Territory or a local authority" shall be substituted;
- (3) in column (5), in the heading "Condition" the entries against items (iii), (vi), (vii), (ix) and (x), shall be omitted;

5.5 As per the above said amendment, the applicant has requested for the clarification of rate of GST on the works contract executed as per the Clause (119) of section 2 of the CGST Act, 2017 on the works contract services mentioned at para 3 supra.

5.6 This office had addressed a letter to the Commissioner of Central Tax, Bengaluru West GST Commissionerate on 05-02-2022 to file comments on the application filed. In response to this, the Assistant Commissioner (Legal) Central Tax, Bengaluru has furnished comments as below:

*"The applicant is engaged in supply of Civil Works Contract Services in the form of construction of Houses and Infrastructure activities to Karnataka Slum Development Board under PMAY (U), construction of Building to Belagavi Smart City Limited under the Smart City Projects and construction of Police Station under the Karnataka Housing Board, Bangalore as a Main Contractor as well as Sub-Contractor. Consequent to amendment to Notification No.11/2017 dated 28-06-2017 Central Tax (Rate) vide notification No.15/2021-Central Tax (Rate) vide notification No.15/2021-Central Tax (Rate) dated 18-11-2021, the applicant has sought applicable rate of Central tax with effect from 01-01-2022 on the services provided by him.*

*Vide notification No.15/2021-Central Tax (Rate) dated 18-11-2021, the following amendments were introduced to Notification No.11/2017 dated 28-06-2017 Central Tax (Rate), as amended.*

(i) against serial number 3,-

- (1) in column (3), in the heading "Description of Service", in items (iii), (vi),(ix) and (x) for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
- (2) in column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
- (3) in column (5), in the heading "condition", the entries against items (iii), (vi), (vii), (ix) and (x) shall be omitted;





Thus, the amending notification No.15/2021-Central Tax (Rate) dated 18-11-2021 has replaced the words "Union territory, a local authority, a Governmental Authority or a Government Entity" with the words "Union territory or a local authority" and Governmental Authority or a Government Entity were removed from the notification. Thus the applicability of the notification was confined to "Union territory or a local authority".

The term "Union territory or a local authority" Government Authority" "Government Entity" mentioned in the said notification is defined under IGST Act, 2017 and under Notification No.11/2017-CT (Rate) as under;

"local authority" means-

(69) "local authority" means

- (a) a "Panchayat" as defined in clause (d) of article 243 of the Constitution;
- (b) a "Municipality" as defined in clause (e) of article 243P of the Constitution;
- (c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
- (d) a Cantonment Board as defined in Section 3 of the Cantonments Act, 2006 (41 of 2006);
- (e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
- (f) a Development Board constituted under article 371 and article 371J of the Constitution; or
- (g) a Regional Council constituted under article 371A of the Constitution;

(ix) "Government 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 90per 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.

(x) "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 90per 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.

Thus, the definition of 'local authority' is very specific as explained above and only those bodies which fall in the definition comprise 'local authorities'. It would not include other bodies which are merely described as a local body by





virtue of a local law. Further, it is clear that local authority, Governmental Authority or Government Entity are different bodies and are mutually exclusive to one another.

In this regard, it is required to examine whether the Karnataka Slum Development Board, Karnataka Housing Board and Belgaum Smart City Limited to whom the applicant is providing the services constitute "Local Authority" for the purpose of the Notification No.11/2017-CT(Rate) dated 28-06-2017, as amended.

#### **Karnataka Slum Development Board (KSDB)**

Karnataka Slum Development Board (KSDB) was established by an Act of State Legislature-named as "Karnataka Slum Areas (Improvement & Clearance) Act 1973" for the welfare and development of slums situated in different towns and districts of Karnataka, and aims to provide basic amenities and houses to slum dwellers and to uplift the living conditions of the urban poor and slum dwellers through social awareness and through income generation activities. The Board was redesignated as Karnataka Slum Development Board in 2010. From the above, it is evident that the Karnataka Slum Development Board, is not constituted under Article 371 of the Constitution and hence it does not fall under the definition of "Local Authority".

#### **Karnataka Housing Board (KHB)**

Karnataka Housing Board (KHB) was established under the Karnataka Housing Board Act 1962 with the primary objective of providing housing accommodation to all sections of the society with special emphasis to economically weaker sections. Going through the provisions of the said Act, it is evident that the said Board is virtually under the control of the Government of Karnataka. For, e.g. section 55 of the Act lays down that the accounts of the Board shall be audited by those as directed by the Government. Further, Section 74 *ibid*, vests only the State Government with the power to make rules. In this backdrop, there can be no denial of the fact that the KHB is a governmental authority. However, the important condition that is laid down in the said service tax exemption notification is that such a Board has to be invested with "any function entrusted to a municipality under Article 243W of the Constitution".

Therefore, it requires to be examined if the KHB is carrying out the functions entrusted to a municipality under Article 243W of the Constitution. The applicant has provided Works Contract Service and construction services – construction of police station to KHB. Even though, the construction of police station or police quarters is service to the Government, it is not a specified service / activity under either Article 243W or 243G of the Constitution. Hence Karnataka Housing Board is not a 'Government Entity' in terms of the Notification No.11/2017-CT (Rate) dated 28-06-2017, as amended.

#### **Belgaum Smart City Limited**

The Company was incorporated on 11<sup>th</sup> May 2016 in pursuance of the Smart City Mission statement of the Central Government by the Government of Karnataka and the City Corporation Belagavi as the Urban Local Body on 50:50





shareholding basis. The main objective of the Company as per its memorandum of association is to appraise and sanction smart city and other infrastructure projects of Ministry of Urban Development (MOUD), Government of India / Karnataka in the city of Belagavi. Although incorporated as a Non-Government Public Limited Company, this is a Company controlled by the Government as a result, the laws as they apply to a Government companies are also applicable to this Company. Thus, Belgaum Smart City Limited is neither a regional development council nor development board and hence cannot be termed "Local Authority".

A statutory body, corporation or an authority created by the Parliament or a State Legislature is neither 'Government' nor a 'local authority'. Such statutory body, corporation or an authority are normally 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. Such a statutory body, corporation or an authority as a juristic entity is separate from the State and cannot be regarded as Central or State Government and also do not fall in the definition of 'local authority'. Thus regulatory bodies and other autonomous entities which attain their entity under an act would not comprise either government or local authority.

In view of the aforesaid definition of 'local authority', it is obvious that Karnataka Slum Development Board, Karnataka Housing Board and Belagavi Smart City Limited do not constitute "local authority".

In view of the foregoing, the activity of the applicant falls under Sl.No.(xii) of Heading 9954 (Construction Services) which reads as "Construction Services other than (i),(ia),(ib),(ic),(id),(ie),(if),(iii),(iv),(v),(va),(vi),(vii),(viii),(ix),(x) and (xi) above, attracting GST of 18% (CGST-9% and SGST-9%), irrespective of the fact that services are provided as 'contractor' or 'sub-contractor'".

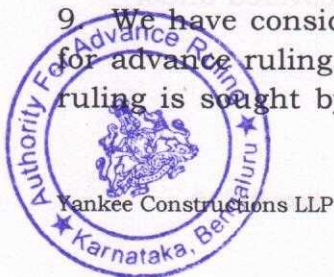
#### **PERSONAL HEARING / PROCEEDINGS HELD ON 10-02-2022**

7. Shri Sri B. Shrinivasa, Chartered Accountant and Duly Authorised Representative appeared for personal hearing proceedings held on 10-02-2022 and reiterated the facts narrated in their application.

#### **FINDINGS & DISCUSSION**

8. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in pari-materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling. We have also considered the issues involved on which advance ruling is sought by the applicant and the relevant facts along with the arguments





made by the applicant and also their submissions made during the time of hearing.

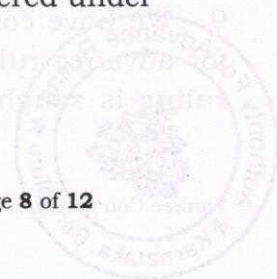
10. The applicant states that they are engaged in the business of civil works contract services(HSN 9954) under section 2(119) of the CGST Act, 2017 as a main contractor as well as sub-contractor supplying services to Karnataka Slum Development Board for the construction of houses including infrastructure work in various slums in the State of Karnataka under Pradhan Mantri Awas Yojana (Urban) – HFA, Smart City Projects to Belagavi Smart City Limited, Belagavi and to Karnataka Housing Board, Bangalore with respect to construction of police station at Govindarajanagar, Bangalore. The applicant wishes to know the rate of GST to be charged on the supply of above said services both as a main contractor as well as sub-contractor.

11. Now we examine one by one. The applicant has entered into a contract agreement with Karnataka Slum Development Board, for the construction of 888 houses including infrastructure works in the slums of Ramanagara city under PMAY(U)-HFA scheme.

The applicant relies on serial No. 3(iv)(c) of Notification No.11/2017 - Central Tax (Rate) dated 28th June, 2017, as amended vide Notification No. No. 1/2018 Central Tax Rate, Dtd:25.01.2018, which is reproduced below:

Sl No	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
3	Heading 9954 (Construction services)	(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-  (a) -----  (b) -----  (c) a civil structure or any other original works pertaining to the "In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ <b>Pradhan Mantri Awas Yojana (Urban)</b> ;;	6	

Since the applicant is into construction of 888 houses including infrastructure works in the slums of Ramanagara city under PMAY (U)-HFA scheme, the same is covered under the above mentioned entry and the same is taxable at 12% GST.





12. Notification No.03/2022-Central Tax (Rate), dated 13.07.2022 was issued to bring amendment to Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 as below:

*In the said notification, -*

*(A) in the Table, -*

*(I) against serial number 3, in column (3), -*

*(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;*

*(b) against items (vii) and (x), for the entry in column (4), the entry "6" shall be substituted;*

*(c) in item (xii), for the brackets and figures "(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)", the brackets and figures "(vii), (viii)," shall be substituted;*

since the entry 3(iv) has been deleted vide above mentioned notification, the works contract services supplied to Karnataka Slum Development Board towards the construction of houses including infrastructure work in various slums in the State of Karnataka under Pradhan Mantri Awas Yojana (Urban) will be exigible to CGST at 9% with effect from 18.07.2022 as per entry No. 3(xii) of Notification No.11/2017 - Central Tax (Rate), dated 28.06.2017 further amended vide Notification No.03/2022-Central Tax (Rate) dated: 13.07.2022.

13. The applicant states that he has also entered into an agreement with Karnataka Housing Board for construction of Magadi Road Police Station at Govindarajanagar constituency, Bengaluru. Karnataka Housing Board is established under Karnataka Housing Board Act 1962. Notification No.11/2017-Central Tax (Rate), dated: 28.06.2017 as amended vide Notification No.31/2017-Central Tax (Rate), dated: 13.10.2017 defines *Governmental Authority and Government Entity* in entry (iii) as below:

*(iii) in paragraph 4, after clause (viii), the following clause shall be inserted, namely: -*

*"(ix) "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 90 percent. 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 243 G of the Constitution.*

*(x) "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 90 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.”

14. The Karnataka Housing Board (referred as KHB) is established under Karnataka Housing Board Act 1962 and carries out function entrusted by the State Government. Hence the same may be considered as Government Entity as per the definition mentioned in para 13 supra. Since the applicant is into construction of Magadi road police station, the services provided by the applicant are covered under entry 3(xii) of Notification No.11/2017 - Central Tax (Rate), dated 28.06.2017 further amended vide Notification No.03/2022-Central Tax (Rate) dated: 13.07.2022 and is taxable at 18% GST, and the same is reproduced below:

Sl No	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
3	Heading 9954 (Construction services)	(xii). Construction services other than (vii), (viii) above	9	

15. The applicant states that it has also entered into a contract agreement with Belagavi Smart City Limited for 'Development of modern market (Kalamandir)' at Tilakwadi in Belagavi City.

Belagavi Smart City Limited (referred as BSCL) is a company incorporated in pursuance of smart city mission statement by Government of Karnataka and the City Corporation, Belagavi as the ULB on 50:50 shareholding basis. The company is a Special Purpose Vehicle created for implementation of smart city project in the city of Belagavi. Hence Belagavi Smart City Limited is neither a Governmental Authority nor a Government Entity as per the explanation mentioned in para 13 supra. In view of the same, the services provided by the applicant to BSCL is liable to CGST at 9% as per the entry 3(xii) of Notification No.11/2017 - Central Tax (Rate), dated 28.06.2017 further amended vide Notification No.03/2022-Central Tax (Rate) dated: 13.07.2022 and is taxable at 18% mentioned in para 14 supra.

16. The applicant likes to know the rate of GST on the services executed by him, that is,

- Services executed to Karnataka Slum Development Board under the Prime Minister Awaz Yojana
- services executed to Karnataka Housing Board, Bangalore with respect to construction of police station
- Services executed to Belagavi Smart City Limited projects

if they are executed by him as a subcontractor. Now let us verify whether the above mentioned services provided by the applicant are covered under serial No.3(ix) of Notification No.11/2017 - Central Tax (Rate) dated 28th June, 2017, as amended vide





Notification No.01/2018 Central Tax Rate, Dated: 25.01.2018, which is reproduced below:

<b>Sl No</b>	<b>Chapter, Section or Heading</b>	<b>Description of Service</b>	<b>Rate (per cent.)</b>	<b>Condition</b>
<b>3</b>	<b>Heading 9954</b> (Construction services)	(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory or a local authority.	6	

17. It is observed from the above entry that only the Composite supply of works contract provided by a sub-contractor to the main contractor who provides services specified in item 3(iii) or item 3(vi) to the Central Government, State Government, Union territory or a local authority are liable to tax at 12% GST. Since the services provided by the applicant are not covered under entry 3(iii) or item 3(vi), the same are liable to tax at 18% GST even though the services are executed as a subcontractor.

18. In view of the foregoing, we pass the following

### **RULING**

- i. Works contract services executed to Karnataka Slum Development Board under the Pradhan Mantri Awas Yojana, as a main contractor is liable to tax at 6% CGST as per serial No. 3(iv)(c) of Notification No.11/2017 - Central Tax (Rate) dated 28th June, 2017, as amended vide Notification No.20/2017 Central Tax Rate, Dtd:22.08.2017 till 17.07.2022 and liable to tax at 9% CGST from 18.07.2022 as per serial No.3(xii) of Notification No.11/2017 - Central Tax (Rate), dated 28.06.2017 further amended vide Notification No.03/2022-Central Tax (Rate) dated: 13.07.2022.
- ii. Works contract services executed to Karnataka Slum Development Board under the Pradhan Mantri Awas Yojana, as a sub-contractor is liable to tax at 9% CGST as per serial No. 3(xii) of Notification No.11/2017 - Central Tax (Rate) dated 28th June, 2017 further amended vide Notification No.03/2022-Central Tax (Rate) dated: 13.07.2022.





- iii. Works contract services executed to Belagavi Smart City Limited projects to Belgaum Smart City Corporation Limited, as a main contractor is liable to tax at 9% CGST as per serial No. 3(xii) of Notification No.11/2017 - Central Tax (Rate) dated 28th June, 2017 further amended vide Notification No.03/2022-Central Tax (Rate) dated: 13.07.2022.
- iv. Works contract services executed to Belagavi Smart City Limited projects to Belgaum Smart City Corporation Limited, as a sub-contractor is liable to tax at 9% CGST as per serial No. 3(xii) of Notification No.11/2017 - Central Tax (Rate) dated 28th June, 2017 further amended vide Notification No.03/2022-Central Tax (Rate) dated: 13.07.2022.
- v. Works contract services executed to Karnataka Housing Board, Bangalore with respect to construction of police station at Govindarajanagar, Bangalore is liable to tax at 9% CGST as per serial No. 3(xii) of Notification No.11/2017 - Central Tax (Rate) dated 28th June, 2017 further amended vide Notification No.03/2022-Central Tax (Rate) dated: 13.07.2022.

  
**(Dr. M.P. Ravi Prasad)**  
**MEMBER**  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Place: Bengaluru,

Date: 29-08-2022

To,

The Applicant

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Commissioner of Central Taxes, Bengaluru West GST Commissionerate, West Division-3, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-71, Bengaluru.
5. Office Folder.

  
**(T. Kiran Reddy)**  
**MEMBER**  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

