



GST- COMPILATION OF RULING BY AAAR RAJASTHAN

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Below is the compilation of Rulings by AAAR Rajasthan. The Compilation provides the subject of the Ruling along with the Date of Ruling. Link to Download has also been given alongwith the Ruling.

Case: JVS Foods Pvt. Ltd dated: 01.04.2020

Query: Appeal by the party is rejected.

Fortified Rice Kernels (FRK) manufactured by the appellant do not have essential character of natural Rice and also does not merit classification under Chapter 10 in terms of Chapter Note 1 (A) of the said Chapter. It is appropriately classifiable under the sub-heading of Chapter 19 i.e under Chapter sub-heading 19049000.

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Case: K M Trans Logistics Private Limited dated: 20.11.2019

Query: Appeal by the party is rejected.

Services to be provided by the appellant are leviable to GST, as specified under Notification No. 11/2017- Central Tax (Rate) dated 28.06.2019 (as amended) read with exemption Notifications, if applicable, as per the exact nature of services to be provided by them.

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Case: Aravali Polyart (P) Ltd., Udaipur dated: 30.05.2019

Query: Appeal by the party is rejected

Activities undertaken by the Appellant are classifiable under SAC 9973 under Entry No.17 Sub Entry (viii) and attract 18% GST.

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Case: Shri Kailash Chandra (Prop. Of Mali Construction) Sirohi Dated: 15.05.2019

Query: Appeal by the party is partly allowed to the extent that Solar Power Device attract 9.8 % GST

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Case: IMF Cognitive Technology (P) Ltd., Jaipur dated: 08.05.2019

Query: Appeal by the party is rejected . ITC of GST paid in Haryana by the Appellant is not available ; The Appellant is registered in Rajasthan.

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Case: Sandvik Asia (P) Ltd., Jaipur dated: 18.03.2019

Query: Appeal by the party is rejected

Activities undertaken by the Party under the ' Equipment Parts Supply and Services Agreement ' (Agreement -2) have been upheld as ' Mixed Supply '.

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Case: RFE Solar (P) Ltd., Jaipur dated: 29.11.2018

Query: Turnkey EPC Project for ' Solar Plant ' is covered under ' Works Contract ' and is subject to GST @ of 18% .

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Case: Rara Udyog dated: 31.10.2018

Query: Activities undertaken by the appellant are not covered by Entry S.No. 24(i)(i)(c)and 24(i)(iii) of the Notification No.11/2017-Central Tax (Rate) Dt.28.6.2017 and Entry S.No. 54 (c)or Entry S. No. 55 of the Notification No. 12/2017 -Central Tax (Rate) Dt.28.6.2017 and thus will not attract NIL rate of GST

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Case: T P Ajmer Distribution Ltd. dated: 18.10.2018

Query: No GST is chargeable on Delayed Payment charges collected from the consumers

GST is chargeable on Cheque Dishonour charges collected (by whatever name) from the consumers



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Case: SardarMal Cold Storage & Ice Factory dated:15.10.2018

Query: Goods mentioned under Group A fall under the definition of Agriculture Produce and thus supply of Cold storage services, is exempt from the levy of GST

Goods mentioned under Group B to G are not Agriculture Produces and supply of Cold storage services in respect of these, is chargeable to GST

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Case: Nagaur Mukundgarh Highwys (P) Ltd., Udaipur dated: 12.02.2019

Query: Annuity payment is exempted from GST in terms of Entry No.23A of the Notification No.12/2017-Central Tax (Rate) Dt.28.6.2017. However only 50% ITC of GST paid on Input & Input services used in the construction phase, is available

Full ITC of the GST paid on Input & Input services used in the O&M phase is available

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Case: KEI Industries Ltd., Bhiwadi, Alwar dated: 5.12.2018

Query: As the question posed by the party is related to the supplies undertaken by him, prior to the date of filing of the Application for Advance Ruling, so no ruling is given on the question .

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