

<b>NATION TAX MARKET</b>	<b>KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM</b>
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**BEFORE THE AUTHORITY OF:** Shri. S. Anilkumar, IRS &

: Shri. B.S. Thyagarajababu B.Sc, LL.M

Legal Name of the applicant	M/s.URALUNGAL LABOUR CONTRACT CO-OP SOCIETY LTD.
GSTIN	32AAAAU0170E1Z4
Address	P.O. - Madappally College, Vatakara, Kozhikode 673102
Advance Ruling sought for	Whether the execution of the project "Livelihood for Artists and Local Art Hubs" as an administrative agency fall under the taxable services?
Date of Personal Hearing	02.03.2019
Authorized Representative	Sri. Bhaskaran .P.P

**ADVANCE RULING No. KER/40/2019 Dt.02.03.2019**

The Uralungal Labour Contract Co-op. Society Ltd. (ULCCS Ltd) is a labour contract co-operative society registered under the Kerala Co-operative Societies Act, 1969. The organization is primarily engaged in construction of roads, bridges and other public infrastructure for Government and other institutions and accredited agency for Govt. of Kerala.

Department of Cultural Affairs, Govt. of Kerala has initiated a programme "Livelihood for Artists and Local Art Hubs" to empower the skills of rural Artists and Artisans. For the execution of the above said project, Govt. of Kerala has appointed the applicant as an administrative agency. Accordingly the applicant requested advance ruling as to whether the execution

of "Livelihood for Artists and Local Art Hubs" as an administrative agency fall under the taxable service as per the provision of the GST Act.

The authorized representative of the society was heard. It is stated that Department of Cultural Affairs authorized the petitioner to arrange skill exhibition centers, sustained livelihood by creating new opportunities, strong market contacts by excluding middle man to connect them with various Govt. programmes aimed to address their social and economic backwardness and collect data about them.

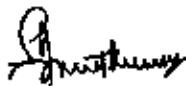
The society requested to know the GST liability of the services provided by them to the Department of Cultural Affairs of the Govt. of Kerala as an administrative agency for execution of the project "Livelihood for Artists and Local Art Hubs". The activities carried out by the society is to establish rural art and handicraft groups, empower the artists by improving the skills of rural artists and artisans, conduct of exhibition of art products, connecting them with markets without the involvement of middlemen, creating sustainable livelihood etc. come under the classification of pure service.

The activities performed by the petitioner falls under the category of pure services as per Sl. No.3 of Notification No.12/2017 Central Tax (Rate) dated 28-06-2017. As per the notification, "Pure services" (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Govt., State Govt. or Union territory or local authority or a Govt. Authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under Article 243W of the Constitution. Safeguarding the interests of the weaker sections of society, 'Promotion of cultural, educational and aesthetic aspects' etc. are the items coming under 12<sup>th</sup> Schedule of the Constitution of India.

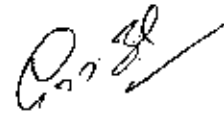
In view of the observations stated above, the following rulings are issued:

Whether the execution of "Livelihood for Artists and Local Art Hubs" as an administrative agency fall under the taxable services?

The activities performed by the petitioner being a pure service, comes under the Sl. No.3 of Notification No.12/2017 Central Tax (Rate) dated 28-06-2017 and is exempted from GST.



S. Anilkumar, IRS  
Additional Commissioner of Central Tax  
MEMBER



B.S. Thyagarajababu, B.Sc, LL.M  
Joint Commissioner of State Tax  
MEMBER

To

The Urahungal Labour Contract Co-op. Society Ltd.  
P.O. Madappally College,  
Vatakara,  
Kozhikode 673102.

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