NATION TAX MARKET	**KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM**	KERALA GST State Goods & Services Tax

BEFORE THE AUTHORITY OF : Smt. Gayathri P.G., IRS &

: Shri. Abdul Latheef K.

Legal Name of the applicant	M/s. Stationery Department, Government of Kerala
GSTIN	32AAAGS2361D1ZR
ARN No.	AD320823003368A
Address	Office of the Controller of Stationery, PMG, Pattom, Thiruvananthapuram, Kerala-695033.
Advance Ruling sought for	Based on the statement of facts, the stationery department puts forwards the following questions: 1. Whether the said activities amount to a 'supply' within the meaning of supply as per Section7? a. Procurement and supply of stationery materials, without consideration i. Other departments of the Government of Kerala ii. Local Authorities, including Panchayath and Municipality iil. Government companies and PSUs of Govt of Kerala iv. Department of the Central Government including the postal department. v. Election Commission b. Procurement and supply of stationery materials, for which amounts in money or otherwise are obtained. i. Other departments of the Government of Kerala

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	ii. Local Authorities, including Panchayath iii. Government companies and PSUs of Govt of Kerala iv. Department of the central Government including the postal department. v. Election Commission c. Facilitating the procurement of stationery supplies required for the Public Education department for Higher Secondary exams wherein the goods are invoiced directly by concerned suppliers to PED through the supervision of the Stationary department. d. Levy of recoveries/ fines/ penalties i. For undue loss of stocks of stationery, based on price list. ii. From suppliers of goods and services as Liquidated damages, EMD/SD forfeiture for breach of contract etc. iii. From department staff as part of disciplinary proceedings e. Repair services for stationary-related equipment for other government departments. f. Disposal of waste paper and printing supplies as scrap or otherwise or Auction thereof. g. Sale of Physical tender forms h. Sale of Used Motor vehicle of the stationery department. 2. The goods being issued for activities in Para 2 are listed in ANNX 1. 3. If the activities list out in Para 2 above tantamount to supply". Whether they are a supply of goods or a supply of services? What is the classification of the goods and services as laid

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	out in Para 3? What is the rate of tax and value of supply applicable? 4. Whether the department is entitled to availing of ITC on all procurement of goods and services for all activities laid out in Para 2? 5. Whether the Department is liable to reverse the ITC availed as on date? If yes, what is the reversal 6. Whether the activities undertaken by the Department are covered by Notification 2/2017 - CT as amended relating to exemption for goods or Notification 12/2017 – CT as amended relating to exemption for services?
Date of Personal Hearing	20/12/2023
Authorized Representative	Shri. Unnikrishnan.M, Chartered Accountant

ADVANCE RULING No.KER/10/2024 Dated 29/10/2024

1. The Stationery Department, Office of the Controller of Stationery, Pattom, Thiruvananthapuram (herein after referred to as the applicant) is a Department of the Government of Kerala engaged in the supply of stationary materials to various Government Departments, Corporations, Election Commission, etc. The applicant is a taxpayer registered under the GST Act, bearing GSTIN :32AAAGS2361D1ZR.

2. In this ruling, a reference herein after to the provisions of the CGST Act, Rules and Notifications issued there under shall include a reference to the corresponding provisions of the KSGST Act, Rules and the Notifications issued thereunder.

3. The issues on which advance ruling is sought are detailed above and are not being reproduced.

4. Submissions by the Applicant

4.1. The applicant submitted that they are a Government department and falls within the definition of "person" as per Section 2(84) of the CGST/KGST Act. They are engaged in-

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a- Supply of stationery materials to Government offices, various Government departments, High Court of Kerala and for self-consumption. Such supplies are made in execution of the statutory function of the department and these supplies are made without consideration. The sourcing of the items so supplied is financed by the Government of Kerala.

b- Procurement and supply of stationery items to local authorities, PSU, Government companies, Central Government departments, against consideration.

c- Procurement and supply of stationery to government authorities, Adalats, Commissions, Boards etc. where the supply could be with or without consideration depending on case to case basis.

d- Acting as intermediaries for sourcing of stationery by Election Commission and Education department, without consideration.

e- Conduct of periodical verification of stores and stocks of stationery material issued to the various government departments and in case of undue loss, initiate proceedings to levy recoveries/ fines against the persons concerned, based on the price of the material.

f- Levy of Penalties, Liquidated damages, EMD/SD forfeiture from suppliers and contractors whenever there is a breach of conditions or covenants of any contract with the department.

g- Levy of penalties or fines from department staff as part of disciplinary proceedings.

h- Repair and service stationery-related equipment used by the various departments.

i- Disposal of waste paper and printing supplies as well as scrap material and disposal/auction of used office goods against consideration.

j- Issuance of physical tender forms against consideration.

k- Sale of used Motor vehicles of the stationery department.

They further submitted that they collect departmental charges ranging from 5%-20% over and above the price charged to the recipient and treats the same as consideration for the supply of the goods themselves with applicable GST.



Further, they also submitted that they have availed ITC on procurement of goods and services made by them as part of their statutory functions and has utilized a portion of ITC availed towards its liability against outward supplies.

4.2. The applicant submitted that their interpretation of the law is as follows.

4.2.1. The applicant interprets Section 16 of the Act read with Section 2(17)(i) to mean that statutory functions are deemed to fall within the specific definition of business and thereby, it is entitled to avail ITC on all inward supplies of goods and services used in furtherance of its statutory functions except those specifically barred by Section 17(5).

4.2.2. The applicant submits that they, being a department of Government, charges consideration for the supply of goods to persons other than other departments of the Government of Kerala, which will tantamount to supply for which GST is applicable. Those activities without consideration do not constitute a supply in any limb of Section 7.

4.2.3. The applicant further states that the other departments of the government of Kerala are neither related persons within the meaning of Explanation to Section15 nor distinct persons under Section 25 and issue of goods to such other departments do not tantamount to transfer or disposal but is akin to usage by the Government of Kerala itself amounting to own consumption.

4.2.4. The applicant also has the view that the provisions of Section 17(1) and (2) are inapplicable and no reversal is due as the goods are used for its statutory function of issuing material to other departments of Kerala itself and reversal of ITC is unwarranted.

4.2.5. The applicant submits that the rate and classification of goods adopted by them as declared in ANNX 1 is the appropriate classification of the same.

4.2.6. The applicant states that the levy of fines and damages and forfeitures are for breach of contract and does not tantamount to a supply. Alternatively, even to the extent they do tantamount to supply, they will be exempted from supplies as per Entry 62 of Notification 12/2017.

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4.2.7. The applicant submits that sale of scrap is a taxable supply falling under RCM for which the liability to pay tax falls on the recipient who is a registered person only.

5. Comments of the Jurisdictional Officer

The application was forwarded to the jurisdictional officer as per provisions of Section 98 (1) of the CGST Act. The Jurisdictional officer reported that no proceedings related to issue raised in the advance ruling application pending in that office. Hence it is construed that no proceedings are pending on the issue against the applicant.

6. Personal hearing

The applicant was granted opportunity for personal hearing on 20/12/2023. Shri. Unnikrishnan.M, Chartered Accountant represented the applicant for personal hearing, which was conducted virtually. The representative reiterated the contentions made in the application and requested to issue the ruling on the basis of the submissions made in the application and the contentions raised while virtual hearing.

7. Discussion and findings.

The applicant is a department of the Government of Kerala. The issues on which ruling is sought are whether the different types of transactions undertaken by them amount to supply as envisaged under Section 7 of the CGST Act, 2017, whether the activities in Annexure I (Para 2) to their application tantamount to supply and if so, whether they are supply of goods or services and the classification applicable to such supplies. They have also asked clarification on whether they are entitled to avail ITC on all procurements of goods and services for the activities in para 2, whether they are liable to reverse the ITC availed and what should be the reversal. In addition, they also need clarity on whether the activities undertaken by them are covered by notification 2/2017-Central Tax (Rate) or 12/2017 Central Tax (Rate) as amended relating to exemption for goods and services.

As the applicant themselves have accepted, there is no doubt that they come under the definition of 'person' as per Section 2(84) of the CGST/KGST Act.



Further, as per Section 2 (17) (i), business includes '*any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.*' Therefore it is beyond doubt that the applicant is a person engaged in business. Now we examine the taxability aspect of each transaction mentioned in their questions.

(a) The supply of stationery items without consideration- As stated, some of the activities carried out by them are not against any consideration. They supply stationery items to Government departments, offices, Courts etc. in the discharge of their official function and such supplies are not against any consideration. It is the statutory function of the stationery department to make such supplies to other Government Departments, and hence it cannot be claimed that these supplies are made in the course or furtherance of business under Section 2(17)(i). Hence, these supplies would not fall within the ambit of Schedule I to the Act as well. Such supplies, as evident, are neither in the '*course or furtherance of business*', nor are they enlisted in Schedule I of the CGST Act, 2017. Explanatory notes issued by CBIC on the meaning and scope of Supply states that "*Any transaction involving supply of goods or services without consideration is not a supply, barring few exceptions, in which a transaction is deemed to be a supply even without consideration*". Further, it is also clarified therein that "*GST is essentially a tax only on commercial transactions. Hence, only those supplies that are in the course or furtherance of business qualify as supply under GST*". In the light of the above facts, we are of the view that stationery items supplied by the applicant to various government departments and authorities without receipt of consideration in any manner do not fall under the scope of business as envisaged under Section 2(17) of the CGST Act, 2017. When the supply fails to fall under the scope of business as envisaged under the GST law, Section 17 (1) of the CGST Act, 2017 stands applicable and accordingly, "*Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business*". The ITC availed by the applicant thus merits to be apportioned as stipulated under Rule 42 of the CGST Rules, 2017.

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(b) The supply of stationery items for consideration- As per Section 7 (1) (a) of the CGST Act, 2017, Supply includes-(a) "*all forms of 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*". Supply of goods for a consideration, i.e., where amounts in money or otherwise are obtained, is a commercial transaction that squarely falls within the scope of Supply as envisaged under Section 7 of the CGST Act, 2017. Being a commercial transaction, we also find that this is in the course or furtherance of business.

(c) Facilitating the procurement of stationery as intermediaries- The applicant has stated that this activity is not done against consideration. They facilitate the procurement of stationery by various departments in their official capacity and no payment is received by them against such service. The activity tantamount to service but in so far as the same is not for a consideration, based on the logic explained in paragraph (a) above, we are of the opinion that the said supply does not fall within the scope of Supply as envisaged under Section 7 of the CGST Act, 2017.

(d) Levy of recoveries/ fines/ penalties for undue loss of stationery and supplies from departmental staff- The nature of activity here is that the applicants, in their official capacity, conduct inspection of the stationery supplied to various departments and in case of undue loss, initiate action against the responsible persons for recovery of loss and also to impose fine. Recovering the loss made to government or imposing fine for mistakes committed does not fall within the scope of Supply under Section 7. In order to be a supply within the meaning of this Section, goods or services or both should be supplied against a consideration. In the instant case, no such supply is made, but is just recovery of loss to Government and is not ordinarily within the purview of Supply under the Act. Now it has to be considered whether the activity falls under the scope of Schedule I or II of the CGST Act, 2017. We find that none of the categories enlisted in Schedule I or II apply to the instant situation.

In this regard, CBIC, vide Circular No. 178/10/2022-GST dated 03-08-2022 has clarified that "*Laws are not framed for tolerating their violation. They stipulate*

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penalty not for tolerating violation but for not tolerating, penalizing and deterring such violations. There is no agreement between the Government and the violator specifying that violation would be allowed or permitted against payment of fine or penalty. There cannot be such an agreement as violation of law is never a lawful object or consideration. The service tax education guide issued in 2012 on advent of negative list regime of services explained that fines and penalties paid for violation of provisions of law are not considerations as no service is received in lieu of payment of such fines and penalties. It was also clarified vide Circular No.192/02/2016-Service Tax, dated 13.04.2016 that fines and penalty chargeable by Government or a local authority imposed for violation of a statute, bye-laws, rules or regulations are not leviable to Service Tax. The same holds true for GST also". Hence, we are of the opinion that the activity does not fall under the scope of supply under Section 7 of the CGST Act, 2017.

(e) Levy of recoveries/ fines/ penalties from suppliers as liquidated damages, EMD/SD forfeiture for breach of contract etc. As per Schedule II to the GST Act, *"agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act"* is a taxable activity. In so far as such a recovery/fine/penalty is made pursuant to a contract to do an act, to tolerate an act or to refrain from an act, the activity is taxable. We find that, as reported by the applicant, such charges/damages/deposits are collected or recovered in pursuance to a contract. This issue is also clarified vide Circular No.178/10/2022-GST dated 03-08-2022. We are quoting the concerned paragraph as such-

In this background a reasonable view that can be taken with regard to taxability of liquidated damages is that where the amount paid as 'liquidated damages' is an amount paid only to compensate for injury, loss or damage suffered by the aggrieved party due to breach of the contract and there is no agreement, express or implied, by the aggrieved party receiving the liquidated damages, to refrain from or tolerate an act or to do anything for the party paying the liquidated damages, in such cases liquidated damages are mere a flow of money from the party who causes breach of the contract to the party who suffers loss or damage due to such breach. Such payments do not constitute consideration for a supply and are not taxable.



Examples of such cases are damages resulting from damage to property, negligence, piracy, unauthorized use of trade name, copyright, etc. Other examples that may be covered here are the penalty stipulated in a contract for delayed construction of houses. It is a penalty paid by the builder to the buyers to compensate them for the loss that they suffer due to such delayed construction and not for getting anything in return from the buyers. Similarly, forfeiture of earnest money by a seller in case of breach of 'an agreement to sell' an immovable property by the buyer or by Government or local authority in the event of a successful bidder failing to act after winning the bid, for allotment of natural resources, is a mere flow of money, as the buyer or the successful bidder does not get anything in return for such forfeiture of earnest money. Forfeiture of Earnest money is stipulated in such cases not as a consideration for tolerating the breach of contract but as a compensation for the losses suffered and as a penalty for discouraging the non-serious buyers or bidders. Such payments being merely flow of money are not a consideration for any supply and are not taxable. The key in such cases is to consider whether the impugned payments constitute consideration for another independent contract envisaging tolerating an act or situation or refraining from doing any act or situation or simply doing an act. If the answer is yes, then it constitutes a 'supply' within the meaning of the Act, otherwise it is not a "supply".

From the question and details submitted by the applicant, it is found that the same is recovered consequent to breach of contract and therefore, we are of the opinion that the said transactions are to be treated as supplies under Schedule II and are thus liable for GST only if there is an independent contract dealing with tolerance/breach of contract. Therefore the taxability of such amounts received by the applicant can be decided only on a case-to-case basis, on examination of the specific contract from which the payment is received by the applicant.

(f) Repair services for stationary-related equipment for other government departments- In this regard, the applicant has not specified whether the service is against a consideration or without consideration in the discharge of their official duties. Based on the ratio of paragraph (a) and (b) above, if the repair services are done for a consideration, or if done in the course or furtherance of the business of the applicant, the activity falls within the scope of Supply under Section 7 and if the same is done not for a consideration, the activity does not fall within the



scope of Supply as per Section 7 of the Act. No blanket ruling can be given in this case without information on whether the services are done for a consideration or not.

(g) Disposal of waste paper and printing supplies as scrap or otherwise or Auction thereof. We find that the activity mentioned herein involves supply in the course or furtherance of business and is made for a consideration. Therefore, all the conditions stipulated for falling within the scope of supply as envisaged under Section 7 of the CGST Act are fulfilled in this case. In this regard, as per Notification No 36/2017 Central Tax (Rate) dated 13-10-2017, we find that "*Used vehicles, seized and confiscated goods, old and used goods, waste and scrap*" supplied to any registered person by "*Central Government, State Government, Union territory or a local authority*" is subject to GST under reverse charge mechanism. We find that a clarification was issued in this regard under Circular No.76/50/2018-GST dated 31-12-2018, which has clarified that in case such supply is made to an unregistered person, the respective Government departments(i.e. Central Government, State Government, Union territory or a local authority) shall be liable to get registered and pay GST on intra-State and inter-State supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap made by them to an unregistered person subject to the provisions of sections 22 and 24 of the CGST Act. Accordingly, we are of the opinion that disposal of waste paper and printing supplies as scrap or otherwise or Auction thereof falls under the Scope of Supply within the meaning of Section 7 of the CGST Act, 2017.

(h) Sale of physical tender forms. From the application, it is evident that the sale of tender forms is made against a consideration. Tender notice is issued in the furtherance of business and sale of tender form is ancillary to such an act and in this case, is done for a consideration. Therefore, as per the ratio discussed in paragraph (b) above, we are of the opinion that such sales falls within the meaning of Supply as envisaged under Section 7 of the Act.

(i) Sale of used motor vehicle- The sale falls within the meaning of Supply as envisaged under Section 7 of the Act for reasons already discussed and explained in paragraph (g) above.



(j) The next question is whether the above, i.e., the items in paragraph 2 of the questions, are supply of goods or supply of services, if they tantamount to supply- As per Section 2 (52) of the CGST Act, 2017, *"goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply* and as per Section 2 (102) of the Act, *"services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;* In this regard, we are of the opinion that the supply of stationery items for a consideration, disposal of waste, scrap, printing supplies, goods auctioned, issuance of forms and sale of used motor vehicle tantamount to supply of goods and the other activities, Liquidated Damages, EMD/SD forfeiture for breach of contract etc., repair and maintenance comes under services.

(k) The applicant has requested for classification of items listed in para 3. Paragraph 3 says that the list of items is said to be given in Annexure I in paragraph 2. However, no such Annexure is seen placed with the application and hence no ruling can be given in this regard.

(l) Whether the applicant is entitled to avail ITC on all procurement of goods and services for all activities laid out in Para 2- We are of the opinion that no blanket answer is possible in this regard. Restrictions on availing ITC exist on account of the provisions of Section 17 of the CGST Act and Rule 42/43 of the CGST Rules, 2017. As per Rule 42, no ITC can be credited to electronic credit ledger if the supply procured fall under the following categories.

- the amount of input tax, attributable to inputs and input services intended to be used exclusively for the purposes other than business.
- the amount of input tax, attributable to inputs and input services intended to be used exclusively for effecting exempt supplies.
- the amount of input tax, in respect of inputs and input services on which credit is not available under sub-section (5) of section 17 of the CGST Act, 2017.



We are of the opinion that except for these three categories, the applicant is entitled to avail ITC on all procurement of goods and services for activities laid out in Para 2.

(m) Whether the applicant is liable to reverse the ITC availed as on date? If yes, what is the reversal- From the submissions made by the applicant, it is evident that they have both taxable and non-taxable/exempted supplies. The provisions of Section 17 of the CGST Act, 2017 states as follows.

> *(1) Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.*
>
> *(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.*

Rule 42/43 of the CGST Rules, 2017 stipulates the formula for apportioning ITC already availed, (i.e., ITC eligible to be credited to electronic credit ledger) between exempted and taxable supplies and the manner of reversing the ITC attributable to supplies that do not attract GST. Accordingly, we are of the opinion that if the applicant has availed ITC on inputs or input services which are used 'partly for the purpose of any business and partly for other purposes' or 'partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies', they are liable to reverse the ITC availed by them. The second leg of the question is 'if so, what is the reversal'. The reversal is to be calculated as per the formula given in Rule 42/43 of the CGST Rules, 2017. No specific ruling can be given in this regard since the question is not in respect of items falling under Section 97 (2). The math may be done by the applicant themselves.

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(n) Whether the activities undertaken by the Department are covered by Notification 2/2017-CT as amended relating to exemption for goods or Notification 12/2017-CT as amended relating to exemption for services?- In this regard, we are not in possession of the exhaustive list of activities provided by them and therefore, this question cannot be answered owing to paucity of material.

Given the observations stated above, the following rulings are issued;

RULING

Based on the statement of facts, the stationery the applicant puts forwards following questions:

Question No. 1. Whether the said activities amount to a 'supply' within the meaning of supply as per Section 7?

a. Procurement and supply of stationery materials, without consideration

Ruling: No- Such procurement and supply of materials without consideration does not fall within the scope of Supply as per Section 7.

b. Procurement and supply of stationery materials, for which amounts in money or otherwise are obtained.

Ruling: yes- Such procurement and supply of materials against consideration do fall within the scope of Supply as per Section 7.

c. Facilitating the procurement of stationery supplies required for the Public Education department for Higher Secondary exams wherein the goods are invoiced directly by concerned suppliers to PED through the supervision of the Stationary department.

Ruling: No- Such facilitation of the procurement does not fall within the scope of Supply as per Section 7 since they are claimed to be without consideration and not in the furtherance of business.

d. Levy of recoveries/ fines/ penalties

i. For undue loss of stocks of stationery, based on price list.



Ruling: No. Such recoveries/fines/penalties do not fall within the scope of Supply as per Section 7.

ii. From suppliers of goods and services as Liquidated damages, EMD/SD forfeiture for breach of contract etc.

Ruling: Yes. Such recoveries/fines/penalties do fall within the scope of Supply as per Section 7.

iii. From department staff as part of disciplinary proceedings

Ruling: No. Such recoveries/fines/penalties do not fall within the scope of Supply as per Section 7.

e. Repair services for stationary-related equipment for other government departments.

Ruling: No answer can be provided since the applicant has not specified whether the servicing is done against consideration or not. However, if the servicing is done against consideration, then the supply does fall within the scope of Supply as per Section 7. Alternatively, if the service is done without consideration, then it does not fall within the scope of Supply as per Section 7.

f. Disposal of waste paper and printing supplies as scrap or otherwise or Auction thereof.

Ruling: Yes. Such supplies fall within the scope of Supply as per Section 7.

g. Sale of Physical tender forms.

Ruling- Yes. Such supplies fall within the scope of Supply as per Section 7.

h. Sale of Used Motor vehicle of the stationery department.

Ruling: Yes. Such supplies fall within the scope of Supply as per Section 7.

Question No. 2. Whether the supplies discussed in para two are supply of goods or a supply of services?

Ruling: The Ruling in this regard is as follows.



Nature of Supply	Whether goods or services
Supply of stationery items, disposal of waste, scrap, printing supplies, goods auctioned, issuance of forms and sale of used motor vehicle	Supply of goods.
Liquidated Damages, EMD/SD forfeiture for breach of contract, repair and maintenance.	Supply of Services

Question No. 3. What is the classification of the goods and services as laid out in Para 3? What is the rate of tax and value of supply applicable?

Ruling: No answer can be provided since the applicant has not placed the Annexure I mentioning the list of items as claimed in the petition.

Question No. 4. Whether the applicant is entitled to availing of ITC on all procurement of goods and services for all activities laid out in Para 2?

Ruling: The applicant is entitled to avail ITC on all procurements of goods and services other than on the following supplies.

a- the amount of input tax, attributable to inputs and input services intended to be used exclusively for the purposes other than business.

b- the amount of input tax, attributable to inputs and input services intended to be used exclusively for effecting exempt supplies.

c- the amount of input tax, in respect of inputs and input services on which credit is not available under sub-section (5) of section 17.

Question No. 5. Whether the applicant is liable to reverse the ITC availed as on date?

Ruling: Yes. Since the applicant has both taxable and exempted supplies, the applicant is liable to reverse the ITC availed by them, from 01-07-2017 onwards, as per the formula stipulated under Rule 42/43 of the CGST Rules, 2017.

5(a) If yes, what is the reversal?



Ruling: The reversal shall be made as per the formula is Rule 42/43. Arithmetical clarity does not fall within the ambit of advance ruling.

Question No. 6. Whether the activities undertaken by the department are covered by Notification 2/2017 - CT as amended relating to exemption for goods or Notification 12/2017 – CT as amended relating to exemption for services?

Ruling: No answer can be provided since the applicant has not submitted the exhaustive list of the activities undertaken by them.

Gayathri P.G., IRS
Joint Commissioner of Central Tax
Member

Abdul Latheef. K
Joint Commissioner of State Tax
Member

To

M/s. Stationery Department, Government of Kerala
Controller of stationery, PMG, Pattom,
Thiruvananthapuram, Kerala-695033.

Copy submitted to:

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin- 682018. [E-mail ID: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department,Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The Commissioner of Central Tax & Central Excise, Thiruvanthapuram Commr.'te, GST Bhavan, Statue, Thiruvanthapuram (E-mail id : commr-tvmhqrs@gov.in)

Copy to:

1. The Joint Commissioner, TPS, HQ, Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. Tax payer services Circle, Pattom, Thiruvananthapuram.
4. Central Tax, Pattom Range, North Division.

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