

	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	
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**BEFORE THE AUTHORITY OF : Shri Jomy Jacob, IRS &
: Shri. Mansur M.I.**

Legal Name of the applicant	M/s. Kerala Road Fund Board
GSTIN	32AAAJKO410A1ZC
ARN	AD320523001039P
Address	TC 27/284, Chandrasekharan Nair Stadium, Palayam, Thiruvananthapuram, Kerala, 695033.
Advance Ruling sought for	1. Whether Special Purpose Vehicle (SPV) need to raise invoice in favour of the Administrative Department (AD) in the Government, the owner of the project for any service (if at all) we are giving to Government? 2. Whether there is any GST liability on Centage received by SPV from KIIFB (paid on behalf of Government), if so, what is the rate applicable?
Date of Personal Hearing	26.02.2026
Authorized Representative	Smt. Anjana Padmagiri, Chartered Accountant

ADVANCE RULING No. KER/12/2026 Dated 04/08/2026

1. M/s. Kerala Road Fund Board, TC 27/284, Chandrasekharan Nair stadium, Palayam, Thiruvananthapuram (hereinafter referred to as the applicant or KRFB), is a funding agency established by the Government of Kerala, for providing financial assistance to the transport facility projects in the Kerala State.



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

3. **The applicant requested advance ruling on the following.**

3.1 Whether Special Purpose Vehicle (SPV) need to raise invoice in favour of the Administrative Department (AD) in the Government, the owner of the project for any service (if at all) we are giving to Government.

3.2 Whether there is any GST liability on Centage received by SPV from KIIFB (paid on behalf of Government), if so, what is the rate applicable.

4. **Contentions of the Applicant:**

4.1 The applicant submits that they were established as a body corporate in 2001 by the Government of Kerala, as a funding agency for providing financial assistance to the transport facility projects in the State. Further the Government selected the applicant as Special Purpose Vehicle (hereinafter referred to as SPV) for implementing KIIFB funded projects. The Kerala Infrastructure Investment Fund Board (hereinafter referred to as "KIIFB") is a body corporate constituted under the Kerala Infrastructure Investment Fund Act, 1999 (amended by KIIF Act, 2016) of Government of Kerala to mobilize and channelize funding for developing major infrastructure projects in Kerala. The Government identifies Projects, and Special Purpose Vehicles (SPVs) for the implementation of these projects and issues Administrative Sanction.

4.2 A Tripartite Agreement is executed between KIIFB (funding agency), SPV (implementing agency) and the Administrative Department of the Government (owner). The obligation of SPV commences from the preparation of satisfactory Detailed Project Reports (DPR) for financial sanction by KIIFB, issue of Technical Sanctions, Tendering and execution of the project through competitive bidding mechanism. The applicant has been assigned as a SPV for the implementation of various KIIFB funded projects through the Government orders. After completing the technical sanction and tendering procedures, a works contract agreement is executed between the SPV (KRFB) and the



Contractor. The Running Account bills of the contractor are raised against the applicant for payment as per the Agreement conditions. The funding agency, KIIFB, releases the payment to the contractor's bank account on the basis of the payment sanction order issued by the applicant.

4.3 The Centage charges are paid to the applicant by KIIFB for meeting various expenditures in connection with the project implementation as per the G.O(P)No.61/2017/Fin dated 09.05.2017 and subsequent Government orders. The claim of Centage is being raised by the applicant to KIIFB through an "invoice" on behalf of the Government, i.e., the owner of the project. The payments against these invoices are being transferred to the account of the applicant.

4.4 The applicant contended that as part of streamlining the 'Statutory Compliances' of the SPV, it has been legally opined that the invoices issued by the SPV for the Centage claims paid by KIIFB, are to be raised against Administrative Department who is the owner of project, instead of KIIFB. Since the recipient of the supply of services by implementing agencies (SPVs) is respective Administrative Department (AD), the invoices of Centage claims are to be against the owner, i.e., the administrative department.

4.5 The applicant further submitted that, initially, centage charges sanctioned by the Administrative Department were disbursed directly by the Government. Subsequently, pursuant to G.O.(P) No. 11/2018/Fin dated 18.01.2018, the procedure for sanction and release of centage charges was revised, whereby the Special Purpose Vehicles were required to submit the claims directly to KIIFB, which sanctions and disburses the centage charges and is thereafter reimbursed by the Government. Accordingly, the applicant has been raising invoices on KIIFB for claiming the centage charges. The applicant also contended that the tax deducted at source under Section 194J of the Income-tax Act, 1961 ought to be deducted through the TAN of the concerned Administrative Department.

4.6 The applicant has claimed exemption and placed reliance on Sl. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, which reads as follows:



"Pure services provided to the Central Government, State Government or Union territory or local authority or a Governmental 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."

4.7 The applicant submitted that the functions entrusted under Articles 243G and 243W include "plans for economic development and social justice including those listed in the Eleventh and Twelfth Schedules" and that the expression "plans" is not limited to mere execution of projects, but extends to wholesome planning for proper implementation of the project, including finance and capital.

4.8 Reliance was also placed on Entries 2, 13 and 14 of the Eleventh Schedule to the Constitution, which read as follows:

"2. Land improvement, implementation of land reforms, land consolidation and soil conservation."

"13. Roads, culverts, bridges, ferries, waterways and other means of communication."

"14. Rural electrification, including distribution of electricity."

4.9 Further reliance was placed on Entries 1, 3 and 4 of the Twelfth Schedule to the Constitution, which read as follows:

"1. Urban planning including town planning."

"3. Planning for economic and social development."

"4. Roads and bridges."

It was submitted that all the projects undertaken or funded by KIIFB fall within the ambit of the aforesaid constitutional functions.

4.10 It was further submitted that the centage charges are claimed by the SPV towards the **administrative expenses** forming part of the implementation



of the projects and that the applicant is rendering pure services to the Administrative Department of the State Government. Accordingly, the centage charges were stated to be eligible for exemption under Sl. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. The applicant therefore requested that GST exemption be allowed on the centage charges received by it and that the invoices in respect of the services rendered by the SPV be issued to the concerned Administrative Department of the Government.

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 has reported that there are no proceedings in this connection against the application initiated against the applicant.

6 Personal hearing

The applicant was granted opportunity for personal hearing on 14.09.2023 through Virtual Mode. Shri. Sandeep, Assistant General Manager attended the personal hearing. A fresh opportunity for personal hearing in view of the change in constitution of the Advance Ruling Authority was granted to the applicant on 16.01.2024. Further, a fresh opportunity for personal hearing was granted on 20.06.2025 in view of the change in constitution of the Advance Ruling Authority. Smt. Bindu, Finance appeared and requested for adjournment. Hence granted opportunity for personal hearing on 26.02.2026. Smt. Anjana Padmagiri, Chartered Accountant attended the personal hearing. She reiterated the contentions made in the application and requested to issue the ruling on the basis of the submissions made by them in the application and during the personal hearing.

7 Discussion and Conclusion:

7.1 The issues raised and the submissions made by the applicant have been carefully considered. Before proceeding to answer the questions raised in the



application, it is necessary to decide the admissibility of the application for Advance ruling.

7.2 Coming to the scope of advance ruling, as per clause (a) of Section 95 of the CGST Act, the term "advance ruling" means a decision provided by this Authority to the applicant on matters or on questions specified in sub-section (2) of Section 97 of the CGST Act in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

From the above, it is evident that an applicant can seek an advance ruling in relation to supply of goods or services or both undertaken or proposed to be undertaken by them.

7.3 Section 97 of the CGST Act specifies the subjects on which an application for advance ruling can be made. Section 97 of the CGST Act reads as follows: -

"(1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.

(2) The question on which the advance ruling is sought under this Act shall be in respect of—

- (a) classification of any goods or services or both;*
- (b) applicability of a notification issued under the provisions of this Act;*
- (c) determination of time and value of supply of goods or services or both;*
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;*
- (e) determination of the liability to pay tax on any goods or services or both;*
- (f) whether applicant is required to be registered;*
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term."*



7.4 Section 103 of the CGST Act governs the applicability of Advance ruling wherein it is specified that;

(1) The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only—

(a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;

(b) on the concerned officer or the jurisdictional officer in respect of the applicant.

(2) The advance ruling referred to in sub-section (1) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

7.5 On a combined reading of the above provisions governing advance ruling under the CGST Act, it is evident that an applicant can make an application for advance ruling if the following conditions are satisfied; (1) the applicant is either registered under GST law or is desirous of obtaining registration; (2) the matter or question pertains to any issue specified in sub-section (2) of section 97 of the CGST Act where such a transaction is being undertaken or proposed to be undertaken by the applicant and the advance ruling is binding only on the applicant and the jurisdictional officer of the applicant.

7.6 Now, the first question, viz., “Whether Special Purpose Vehicle (SPV) need to raise invoice in favour of the Administrative Department (AD) in the Government, the owner of the project for any service”, is prima facie not covered under Section 97(2) of the Act and therefore, not maintainable before this Authority. However, when the question is viewed in context of the other question for which ruling has been sought in the application, the same may become maintainable. It is pertinent to note that invoice should imply GST invoice as per Section 2(66) of the Act which is required to be issued by the supplier to the recipient in terms of Section 31 of the Act provided that the supply in question was taxable under GST. Accordingly, determination of this question would depend on the determination of the second question whether the supply made by the applicant was taxable under GST. Hence, even though



the first question, prima facie, seems not covered by Section 97(2), its determination is linked to the determination of the second question. Accordingly, this Authority considers it appropriate to examine Question No.1 as an ancillary issue necessary for answering Question No.2 and not as an independent question under Section 97(2).

7.7 The next issue to be decided is the GST liability on centage charges received by the applicant from KIIFB on behalf of Government and the applicable rate of tax. The above question is covered under clauses (a), (b) and (e) of sub-section (2) of section 97 of the CGST Act, i.e. (a) classification of any goods or services or both, (b) applicability of a notification issued under the provisions of this Act, and (e) determination of the liability to pay tax on any goods or services or both. Accordingly, the question is admissible for advance ruling and is taken up for consideration on merit.

7.8 As discussed above, the determination of Question No.1 would depend upon the outcome of the 2nd question, it is imperative to discuss the latter first. Therefore, the authority deems it fit to discuss the second question first, i.e., *"Whether there is any GST liability on Centage received by SPV from KIIFB (paid on behalf of Government), if so, what is the rate applicable"*.

In order to examine the applicability of GST on Centage Charges, it is necessary to discuss the nature of activity for which Centage Charges is paid to the applicant. The applicant has submitted that the Centage charges are paid to the applicant by KIIFB for meeting various expenditures in connection with the project implementation as per the G.O(P)No.61/2017/Fin dated 09.05.2017 and subsequent Government orders.

G.O(P)No.61/2017/Findated09.05.2017 refers to G.O.(P) No.311/14/Fin dated 30.07.2014 which further refers to G.O.(P) No.408/07/Findated 07.09.2007. G.O.(P) No.408/07/Fin dated 07.09.2007 clarifies that the guidelines mentioned therein applied to agencies other than Public Works Department.Para (vi) of the Annexure to G.O.(P) No.408/07/Fin dated 07.09.2007 inter-alia provides that-



(a) that centage charges/consultancy charges payable to the executing agency shall not exceed-

- i. 5% for works costing Rs.5 Cr or more
- ii. 6 % for works costing Rs.3 Cr or more but below 5 Cr.
- iii. 7 % for works costing Rs.50 lakh or more but below 3 Cr.
- iv. 8 % on all works costing less than Rs.50 lakh.

(b) The scope of work will include preparation of rough estimate, design/architectural fees, preparation of detailed estimate, tender documents and tender notices, evaluation of tenders, supervision of construction, passing of bills etc.

(c) Service Tax on charges/fees (and not on actual project cost) can also be paid.

The above stipulations indicate that centage charges are akin to consultancy charges and are percentage-based fees applied to development projects based on cost of each project. It has defined the scope of work related to the execution of such projects and had already contemplated application of Service Tax (Order was issued during Service Tax era).

Further, vide G.O(P)No.61/2017/Fin dated 09.05.2017, the Centage charges were further revised at fixed percentage of value of works and depending upon the nature of works such Buildings, land Development, Waste & Wastewater supply schemes, Ports Harbours Marine & Waterfront, Inland Navigation, Inland Waterways etc. it further says that the rates were fixed for planning, designing, tendering, supervising and handing over.

7.9 The Tripartite Agreement submitted by the applicant as executed between the applicant as the Special Purpose Vehicle (SPV), the KIIFB and the concerned Govt. department provided the detailed framework under which the specified projects were to be executed by the applicant which apparently had been drafted in consonance with the Govt. of Kerala Orders issued as discussed above.

The salient features of the Tripartite Agreement are as under-



- a) Government Department/Public Agency (Public Works Department in this case) has assigned the responsibility of implementing of the specified Projects to the applicant with financial assistance from KIIFB
- b) The applicant shall be ultimately responsible for implementation of the projects including monitoring the progress, ensuring the quality and timely completion as stipulated in the detailed project report
- c) KIIFB has been entrusted with monitoring and review of implementation of the projects.

Further, it also mentions that the applicant's duties included preparation of Detailed Project Reports (DPRs), issuing technical sanctions, running competitive bidding, monitoring physical and financial milestones, managing contractors, and supervising overall project execution until completion and hand-over.

7.10 From the GOs (Government Orders) and the Tripartite Agreements discussed above, it seems that the activities of the applicant are administrative and professional in nature for which Centage Charges are payable and therefore, fall outside the scope of supply of goods and within the ambit "**supply of services**" under Section 2(102) of the Act. The services supplied by the applicant consist of preparation and scrutiny of Detailed Project Reports (DPRs), obtaining technical sanctions, tendering, project management, supervision, monitoring and coordination for the execution of infrastructure projects. These activities constitute project management services rendered in relation to construction projects and are appropriately classifiable under SAC 998339 - "Project management services for construction projects", which covers services involving overall management, supervision and coordination of construction projects.

7.11 Further, the applicant has claimed exemption for these services under Sl. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, which reads as follows:

"Pure services provided to the Central Government, State Government or Union territory or local authority or a Governmental 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."

7.12 Article 243G of the Constitution reads as follows:

"243G. Powers, authority and responsibilities of Panchayats—Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats, at the appropriate level, subject to such conditions as may be specified therein, with respect to—

(a) the preparation of plans for economic development and social justice;

(b) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule."

Entry 13 of the Eleventh Schedule reads as follows:

"13. Roads, culverts, bridges, ferries, waterways and other means of communication."

Similarly, Article 243W of the Constitution reads as follows:

"243W. Powers, authority and responsibilities of Municipalities, etc.—Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow—

(a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to—



(i) the preparation of plans for economic development and social justice;

(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;

(b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule."

Entry 4 of the Twelfth Schedule reads as follows:

"4. Roads and bridges."

7.13 On conjoint reading of the Sl. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and the Article 243W and 243 G of the Constitution show that two essential conditions are required to be satisfied in order to bring any service/activity within the ambit of abovementioned notification-

- (a) The service provided should be a pure service to *Central Government, State Government or Union territory or local authority or a Governmental Authority; and*
- (b) The activity/service should be in relation to any function entrusted to a *Panchayat or a Municipality under mentioned in the Constitution*

It seems that the first condition is satisfied as the services provided by the applicant is in the nature of "Project management services for construction projects" are supposed to be pure services as they does not involve supply of any goods.

With regards to the second condition, it is noted that projects specified in Schedule II to the Tripartite Agreement comprise various road, highway, bridge and flyover projects including Beach Roads, Backwater Roads, Ring Roads, Tourism Corridor Roads, Railway Station Roads, Hill Highways, Coastal Highways and Over Bridges. On perusal of the entries to the Schedule Eleven and Twelve of the Constitution, Roads and bridges have



been entrusted to Panchayat or Municipality but it is difficult to accept that state/coastal highways, Tourism Corridor Roads would come within the purview of roads & bridges envisaged for Panchayat & Municipalities. Accordingly, with the limited matter placed on record, prima facie, it appears that the activities undertaken by the applicant in respect of the projects mentioned in the Schedule to the Tripartite are not covered Sl. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and therefore not exempted.

7.14 Having answered the second question raised by the applicant, we proceed to determine the first issue, i.e., *"whether the Special Purpose Vehicle (SPV) is required to issue tax invoices in favor of the respective Administrative Department (AD) of the Government"*. It is clear from the answer to the first question that the applicant is supplier of the taxable service with Centage Charges as consideration. Now, in order to answer the question in hand, the recipient of service needs to be established. Section 2(93) of the CGST Act, 2017 (and the corresponding provision of the KSGST Act, 2017) provides for the definition of Recipient as under:

Section 2(93): "recipient" of supply of goods or services or both, means—

*(a) where a consideration is payable for the supply of goods or services or both, the person **who is liable to pay that consideration**;*

Further, Section 2(31) of the CGST Act, 2017, defines "consideration" as follows:

"consideration" in relation to the supply of goods or services or both includes-

*(a) any payment made or to be made, whether in money or otherwise, **in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person** but shall not include any subsidy given by the Central Government or a State Government;*

Section 2 (93) of the Act specifies that the person who is liable to pay the consideration should be considered as recipient. The person liable to pay



would essentially mean a person on whose request/inducement the services are provided by the supplier and that person should generally be liable to pay the consideration for such services. However, Section 2 (31) of the Act qualifies Section 2 (93) of the Act by saying that the consideration can be paid either by the recipient himself or by any other person and contemplates cases where the consideration is discharged by some other person. In other words, although consideration is an essential ingredient of contract of any supply and a prima facie evidence, the use words under Section 2(31) "**by the recipient or by any other person**" signify that the source of consideration is immaterial to identify the recipient rather it is the real contractual relationship between the entities which would determine as to who is the actual supplier and the recipient.

Now, we need to analyse the provisions of the Tripartite Agreement in light of the legal provisions discussed above in order to answer the question satisfactorily. The Tripartite Agreement, with words "*And whereas the Second part seeks financial assistance from the Third Part for the projects to be implemented through the First Part*" and "*whereas the Second Part has assigned the responsibility of implementing the Projects to the First Part*" makes it amply clear that it is the concerned Govt. department (PWD in this case) which owns the projects and has the power to take material decisions towards implementation of the project including agency for execution of projects and funding of the projects. In other words, the concerned Govt. department is the requisitioning authority and receives the supplies required to implement/execute the projects. The Tripartite agreement also makes it clear that the KIIFB's role is limited to review and monitoring of the implementation of the projects apart from funding which itself is mandated by the KIIF Act, 1999.

7.15 The following facts related to payment made to the applicant for their services of execution of the projects may lead to an assumption that KIIFB is the recipient of the applicant's services:



(a) KIIFB releases the centage charges to the applicant instead of the concerned govt. department and the source of the consideration being prima facie evidence of being recipient of service may make us believe that it was KIIFB who was liable to pay the consideration and therefore is a recipient of the services provide by the applicant.

(b) Under Clause 5.5 of the Tripartite Agreement, the applicant is required to submit its invoices to KIIFB for release of payment. Further, G.O.(P) No.11/2018 provides that SPVs shall submit claims directly to KIIFB, which shall examine the claims and make payment to the SPVs. Thus, the applicant directly approaches KIIFB for payment.

(c) KIIFB scrutinises the claims and sanctions payment before releasing the centage charges, which may indicate that KIIFB undertakes the obligation to pay the consideration.

However, **GO (P) NO.11/2018/FIN dated 18.01.2018** provides that *".....Now, due to the current Ways & Means restrictions on treasury transactions the SPVs are unable to obtain credit of the sanctioned amounts on time, adversely affecting the time- bound implementation of KIIFB projects. Government have examined the matter in detail and are pleased to revise the procedure for sanction and release of centage charges to the SPVs as follows:(i) The SPVs shall submit the claims for payment of centage charges directly to KIIFB (ii) KIIFB will examine the claims and thereafter accord necessary sanction to make payment directly to the SPVs".....*

This is in contrast to the **G.O.(P) No.311/74/Fin. Dated 30.07.2014** issued by the Govt. of Kerala, which says that *"Before releasing each instalment Administrative Department shall ensure that the agency has made all statutory payments and contributions from the payments released earlier"*.

This indicate that KIIFB was brought into as direct funding agency to the SPV instead of the concerned department on account of delay in payments to the SPVs which was affecting the time bound implementation of the projects. It



is pertinent to note that the SPV do not execute the projects directly rather they hire the contractors for execution. This is also clear from the Clause 4 of the Tripartite agreement which says that the administrative department shall enter into repayment agreement with the KIIFB for repaying the financial assistance received from the latter for execution of such projects. In such circumstances, KIIFB cannot be considered as the recipient of the services merely because the consideration is being paid by them rather it is the administrative department who are the owner of the projects and actual recipient of services provided by the applicant.

7.16 In Section 2(93)(a) of the Act the legislature has consciously employed the expression "**liable to pay**" and not "the person who pays" or "the person who disburses the payment". Therefore, the Applicant is contractually and legally required to direct and raise its tax invoices in respect of the Centage charges against the concerned Administrative Department of the Government of Kerala, being the true recipient of the supply in accordance with Section 2(93) of the CGST Act.

8. In the light of the facts and legal position as stated above, the following rulings are issued.

RULING

Question No.1. Whether Special Purpose Vehicle (SPV) needs to raise invoice in favour of the Administrative Department (AD) in the Government, the owner of the project for any service (if at all) we are giving to the Government.

RULING: The applicant, being the Special Purpose Vehicle, is required to raise the tax invoice in favour of the Administrative Department of the Government of Kerala, which is the recipient of the supply of services within the meaning of Section 2(93) of the CGST Act, 2017.

Question No.2. Whether there is any GST liability on Centage received by SPV from KIIFB (paid on behalf of Government), if so, what is the rate applicable.



RULING: Yes. Since, the projects executed by the applicant are, prima facie, not covered under the Article 243 G and Article 243W of the constitution, the applicant are not eligible for GST exemption under Sl.No.3 of the Notification No.12/2017-CT (Rate) dated 28.06.2017 for services relating to execution of such projects. Accordingly, the services rendered by the applicant in the form of project management and implementation services in lieu of Centage Charges is classifiable under Heading 9983 [Service Accounting Code (SAC) 998339] and is liable to GST at the rate of 18% (9% CGST and 9% SGST/KSGST).


Jomy Jacob, IRS

**Addl. Commissioner of Central Tax
Member**


Mansur M.I.

**Joint Commissioner of State Tax
Member**

To

M/s. Kerala Road Fund Board,
 TC 27/284, Chandrasekharan Nair Stadium,
 Palayam, 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: cccocchin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002. [E-mail ID: cst.sgst@kerala.gov.in]
3. The Commissioner of Central Tax and Central Excise, Cochin Commissionerate.
4. The Commissioner of Central Tax and Central Excise, Thiruvananthapuram Commissionerate, GST Bhavan, Statue, Thiruvananthapuram. (E-mail id: commr-tvmhqs@gov.in)



5. The Commissioner of Central Tax and Central Excise,
Calicut Commissionerate.

Copy to:-

1. The Joint Commissioner, TPS, HQ, Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. The State Tax Officer, Tax Payer Services Circle, Pattom,
Thiruvananthapuram.
4. The Superintendent of Central Tax, Pattom Range,
Thiruvananthapuram North Division.

