

	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. Moopens Energy Services LLP
GSTIN	32ABGFM5237J1Z9
ARN	AD321122008367M
Address	65/1098, ST. Sebastian Road, Kaloore, Kochi, Ernakulam, Kerala-682017.
Advance Ruling sought for	Whether Central Government subsidy amount is to be included in the amount of taxable value and tax is to be paid thereon?
Date of Personal Hearing	05/01/2026
Authorized Representative	Suhail Jaleel, Designated Partner

ADVANCE RULING No.KER/05/2026 Dated 28/04/2026

1. M/s. Moopens Energy Services LLP (hereinafter referred to as the applicant) is engaged in supply and installation of solar power systems. The Kerala State Electricity Board(KSEB) allocated the applicant as an empaneled developer in Soura Subsidy Scheme for design, supply, installation, testing and commissioning of grid tied rooftop PV Power plants.

2. The applicant requested advance ruling on the following:

Whether Central Government subsidy amount is to be included in the amount of taxable value and tax is to be paid thereon?

3. The Applicant by email dated 07/01/2026 requested the Advance Ruling Authority to permit them to withdraw the application submitted as per ARN AD321122008367M dated 30-11-2022 for Advance Ruling regarding the taxability on Government subsidy for the installation of roof top solar power plants.



In view of the above, the following rulings are issued;

RULING

The application is dismissed as withdrawn.



Jomy Jacob, IRS

**Addl. Commissioner of Central Tax
Member**



Mansur M.I.

**. Joint Commissioner of State Tax
Member**

To

M/s. Moopens Energy Services LLP,
65/1098, ST. Sebastian Road, Kaloor,
Kochi, Ernakulam, Kerala-682017.



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, Kochin
Commissionerate.
4. The Commissioner of Central Tax and Central Excise,
Thiruvananthapuram Commissionerate, GST Bhavan, Statue,
Thiruvananthapuram.
5. The Commissioner of Central Tax and Central Excise,
Calicut Commissionerate.

Copy to :

1. The Additional Commissioner, TPS, HQ, Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. The Assistant Commissioner/State Tax Officer, Tax payer services Circle,
Kaloor.
4. The Superintendent, Central Tax, Ernakulam Range-4, Ernakulam Division.

