



**TELANGANA STATE AUTHORITY FOR ADVANCE RULING**  
**CT Complex, M.J Road, Nampally, Hyderabad-500001.**  
**(Constituted under Section 96(1) of TGST Act, 2017)**

**Present:**

**Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes)**  
**Sri Sahil Inamdar, I.R.S., Additional Commissioner (Central Taxes)**

**A.R.Com/14/2023**

**Date: 30.09.2023**

**TSAAR Order No. 19/2023**

**[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017  
AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT,  
2017.]**

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1. M/s. Jaiprakash Associates Limited, 6-3-1099/1100/10, Park Homes, Rajbhavan Road, Somajiguda, Telangana, Hyderabad - 500082 (36AABCB1562A1ZC) has filed an application in FORM GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the TGST Act. Further, for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGST Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- under SGST and Rs. 5,000/- under CGST towards the fee for Advance Ruling. The Applicant has declared that the questions raised in the application have neither been decided nor are pending before any authority under any provisions of the CGST/TGST Act'2017. The application is, therefore, admitted after examining it and the records called for and after hearing the applicant as per section 98(2) of TGST Act'2017.

**4. BRIEF FACTS OF THE CASE:**

- 4.1 The Applicant M/s. Jaiprakash Associates Limited is a works contractor executing works for the State Government.
- 4.2 The Applicant submitted that the Irrigation and CAD Department of Government of Andhra Pradesh awarded a work for execution of the "Investigation, design and execution of Tunnel 1 and Tunnel 2 including Head regulator at the entrance portal of Tunnel 1 of Srisailam Left Bank Canal Tunnel Scheme of Alimineti Madhava Reddy Project (A.M.R.P.) from Neelam Sanjeeva Reddy Sagar Project Reservoir (Srisailam Reservoir) in Mahaboobnagar and Nalgonda Districts of Andhra Pradesh, India on 25 August 2005 vide agreement No. 54SE/2005-06 dated 25-08-2005. Tunnel-1 alignment passes through Amarabad Reserved Forest and Tiger Sanctuary. That the Agreement prescribes use of Tunnel Boring Machines (refer page 20 Para 8.01)

- 4.3** That accordingly, work commenced from Exit portal in June 2008 and from Inlet portal from June 2011 and work is an ongoing one even till today.
- 4.4** That Ministry of Environment and Forests (MoEF) has restricted the entry into forest area for survey and investigation works. As such at planning was based on data provided by the Department based on GSI maps etc.
- 4.5** However that, during execution it was noticed that the properties of strata encountered were varying than those available for planning during bidding. This has resulted in lower work progress, heavy consumption of spares, consumables, power etc.
- 4.6** That the matter was represented to the Government requesting to revise the rates for underground excavation and lining concrete.
- 4.7** That the Government considered the matter and agreed for Rate revision for the changed site conditions beyond agreement period as per the observed data vide Government memo No. 5590/Proj.I/A1/2021 dated 07-09-2021.
- 4.8** That after scrutinizing the observed data, the Government approved revised rates for Excavation of Tunnel - 1 by TBM and concrete lining of Tunnel-1. The present revised payments shall be applicable duly deducting the benefits already extended earlier. Copy of the memo enclosed.
- 4.9** That now the company has submitted the RA Bill for differential amount as per approved revised rates for work done from September 2010 (Aug 2010- end of agreement period) to June 2017.
- 4.10** That now they have to raise tax invoice for the said value in GST period.

**5. QUESTIONS RAISED:**

1. What is the time of supply of the work executed from September 2010 to June 2017?
2. How to issue tax invoice in this scenario.

**6. PERSONAL HEARING:**

1. The Authorized Representatives Sri V.Ch. Narsi Reddy, (AR) and Sri Goutam Bose, GM, Finance appeared before the AAR on 06.09.2023 for personal hearing and reiterated the contentions already submitted along with the application.
2. Further, the Authorized Representative/Applicant M/s. Jaiprakash Associates Limited, Hyderabad reiterated that their case/Similar Case is not pending in any proceedings in the applicant's case under any of the provision of the Act and have not already decided in any proceedings in the applicant's case under any of the provisions of the Act.
3. During the course of hearing the attention of the applicant was drawn to Sec 142(2)(a) of the CGST Act wherein it is enumerated that any amount received because of price revision done with respect to a contract entered prior to the appointed day shall be deemed to be an amount received towards a supply under the CGST Act. Therefore the said amount attracts CGST and SGST.

**7. DISCUSSION & FINDINGS:**

The Applicant has received consideration for the works executed by him prior to the appointed day i.e., 01-07-2017 due to upward revision. Therefore this situation falls under clause (a) of sub sec (2) of sec (142) of the CGST Act 2017. The said sub section abstracted here under :

“Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act”.

As seen from the above:

- a) The time of supply is the date on which such consideration is received as enumerated under Section 13(c)(a) of the CGST Act.
- b) The applicant shall receive a supplementary invoice or payment debit note, within thirty days of such price revision and such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under CGST/SGST Acts.

**8. In view of the foregoing, we rule as follows:**

In view of the above discussion, the questions raised by the applicant are clarified as below:

| Questions  | Ruling   |
|--|--|
| 1. What is the time of supply of the work executed from September 2010 to June 2017? | The time of supply is the date on which such consideration / payment is received.  |
| 2. How to issue tax invoice in this scenario.  | The applicant shall receive a supplementary invoice or debit note, within thirty days of such price revision and such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under CGST/SGST Acts. |

  
(S.V. KASI VISWESWARA RAO)  
(ADDL. COMMISSIONER (STATE TAXES))

  
(SAHIL INAMDAR)  
(ADDL. COMMISSIONER (CENTRAL TAXES))

**[under Section 100 (1) of the CGST/TGST Act, 2017, any person aggrieved by this order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this order]**

To  
M/s. Jaiprakash Associates Limited,  
6-3-1099/1100/10, Park Homes,  
Rajbhavan Road, Somajiguda,  
Telangana, Hyderabad - 500082

Copy submitted to :

1. The Commissioner (State Taxes) for information.
2. The Commissioner (Central Taxes), Secunderabad Commissionerate, 4th Floor, GST Bhavan, Hyderabad, Telangana - 500004.

Copy to:

3. The Joint Commissioner (Central Taxes), Abids Division.