

**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND
ADVANCE RULINGS, BANGALORE**

Present: 1. Sri. M.D. Jain,
Additional Commissioner of
Commercial Taxes
(Head Quarters)-I, Bangalore.

..... Chairman.

2. Sri. H.D. Arunkumar,
Additional Commissioner of
Commercial Taxes
(Policy & Law), Bangalore.

..... Member.

3. Sri. R. Jagadeesh Prasad,
Additional Commissioner of
Commercial Taxes
(Goods & Service Tax), Bangalore.

..... Member.

No. AR.CLR.CR-19/13-14

Dated: 25-09-2013

Name and Address of the Applicant	M/s. Ganesh Windpower Engineers Pvt., Ltd., No.581/B, Shanthi Nilaya, 1 st Floor, M.S. Swamy Buildig, P.B. Road, Harihara.
TIN	29780188581
Jurisdictional LVO on whose files the Applicant is borne	LVO-470, Harihara
Nature of activity of the Applicant	Construction of foundation for installation of renewable energy devices
Represented by	Sri. Raghavendra Maiya, Authorised Representative

ORDER UNDER SECTION 60(4) OF THE KVAT ACT, 2003

The Applicant M/s. Ganesh Windpower Engineers Pvt., Ltd., is a registered dealer under the provisions of the KVAT act, 2003 with TIN 29780188581 borne on the rolls of the Assistant Commissioner of Commercial Taxes, LVO-470, Harihara. The applicant is a civil works contractor and has entered into an agreement with 'GE' India Industrial Private Limited, Bangalore referred to herein after ^{referred to} as 'client' for construction of foundation which will be a platform to keep the Wind Turbine Generator, a renewable energy generating device.

2. The clarification sought by the applicant is as to whether the rate of tax on the construction of foundation which is used as platform for keeping the "energy device" is 5.5% as per the entry serial number 20 of the Sixth Schedule to the KVAT Act, 2003 which reads as "supply, erection, installation and commissioning of renewable energy devices".

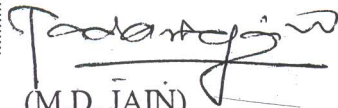
3. The applicant's authorized representative Sri. Raghavendra Maiya appeared before the Authority on 22-08-2012. He was heard.

4. In the instant case, the applicant as per agreement entered into with his 'client' for construction of foundation which will be used as platform for keeping 'Wind Turbine Generator'.

(1) The applicant constructs a foundation for his 'client' which is purely a civil works contract falling under serial number 23 of the Sixth Schedule to KVAT Act, 2003.

(2) Serial number 20 of Sixth Schedule to the KVAT Act 2003 reads as "supply, erection, installation and commissioning of renewable energy devices". The applicant is no way engaged in the work of supply, erection and installation and commissioning of energy devices. He only constructs a platform on which his client intends to fix a 'Wind Turbine Generator'. The applicant's work as per the contract ends with the completion of the construction of the platform and he has no role to play in the supply, erection, installation or commissioning of the 'Wind Turbine Generator'. Thus, the works contract executed by the applicant cannot be held to be falling under serial number 20 of the Sixth Schedule to the KVAT Act, 2003.


5. In view of the above, this Authority hereby clarifies that the civil work of construction of foundation which may be used as platform for fixing a 'Wing Turbine Generator' falls under serial number 23 of the Sixth Schedule to the KVAT Act, 2003 and liable to tax at 14.5%.


(M.D. JAIN)
Chairman

Clarification & Advance Ruling Committee

Gandhinagar, Bangalore-9

Copy to:


(H.D. ARUNKUMAR)
Member

Clarification & Advance Ruling Authority

Gandhinagar, Bangalore-9


(R. JAGADEESH PRASAD)
Member

Clarification & Advance Ruling Authority

Gandhinagar, Bangalore-9

- 1) The Applicant.
- 2) The LVO-470, Harihara.
- 3) Submitted to the Commissioner of Commercial Taxes (Karnataka), Bangalore for favour of kind information.
- 4) Office copy.