

Ref-May/GST/06

Date: 29/05/2019

To,  
GST Cell  
Office of PFA, HQ  
G.M. Building  
West Central Railway  
Jabalpur (MP)

Subject: GST on Maintenance of Garden and Lawns of Service Building etc  
Ref: JBP/WA/Bills/instructions dated 27.05.2019

Sir,

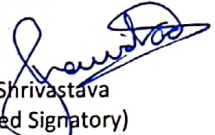
In reference to the above mentioned letter, the name of the work suggests that the nature of work is provision of maintenance of services however upon perusal of the schedule provided it appears the work involves supply of plants as well and qualifies to be a work contract.

If the pith and substance of the contract is supply of plants and then carry on their maintenance, only then it can be considered as an exempt supply, considering the nature of contract to be composite supply and principal supply being the supply of plants.

However if the principal supply is not that of supplying of plant, but of providing maintenance and development services, such composite supply may be taxed as a works contract chargeable@18%.

Tax invoice provided in the document bears HSN code of plants , hence it is to be looked upon weather the contract is that of supply of plants as a principal supply or of maintenance.

For , Rahul & Co.  
Chartered Accountants

  
Dhawal Shrivastava  
(Authorized Signatory)

West Central Railway  
DRM (W)'s Office  
Jabalpur

No. JBP/WA/Bills/instruction  
Date 27.05.2019

Dy. CAO GST  
GST Cell/WCR JBP

**Sub:** - Levy of Rate of GST.

**Work:** - Maintenance of garden and lawns of service building, Residential Bungalows and Colonies under ADEN (HQ) JBP

**CA No.** JBP/W/R/175-18/Garden & Lawn (HQ) JBP/182 date 18.02.2019

**Contractor:** M/s. Manjira Bai and Company, Satna

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With reference to above subject, the aforesaid work was awarded to M/s Manjira Bai & company, Railway contractor, Satna, Recently this office has received the 1<sup>st</sup> on A/C bill of above work along with the copy of invoice No. 2019-04 dated 10.05.2019 in which the HSN code 06029020 is mentioned in the invoice. The said bill was submitted to Sr. DFM office JBP for arranging payment to the contractor.

Sr. DFM office JBP vide their letter dated 22.05.2019 has return the bill stating that, the said bill is submitted by exempting the GST and also advised that if GST is not applicable in this contract agreement, the documentary evidence regarding GST exempted may please be produce along with bill.

You are therefore requested to advise this office, whether in the above work GST is applicable or otherwise, as early as possible to enable this office to deal with further. The schedule of above work along with top sheet of agreement is enclosed herewith for your ready reference.

DA- as above



Sr. DEN (HQ) JBP