

W.P.No.27100 of 2019
and
WMP.No.26479 of 2019

K.RAVICHANDRABAABU.J.,

Mr.A.P.Srinivas, learned standing counsel takes notice for the respondents.

2. The learned counsel for the petitioner submitted that the order impugned in this writ petition passed by the Advance Ruling Authority, holding that the service rendered by the applicant, a registered housing society/resident welfare association to its members, is not eligible for exemption under SI.No.77(c) of Notification No.12/2017-C.T.(Rate) dated 28.06.2017 as amended for CGST and SI.No.77(c) of Notification No.II(2)/CTR/532(d-15)/2017 vide G.O.(Ms)No.73 dated 29.06.2017 as amended for SGST, if such amount is above Rs.7,500/- per month effective from 25.01.2018, is on wrong interpretation of the relevant provisions, more particularly, when it is contemplated therein that such exemption is available upto an amount of Rs.7,500/- p.m. and therefore, the tax can be levied only in respect of exceeded amount over and above Rs.7,500/- and not in respect of the whole amount collected. In support of his submission, the learned counsel sought to rely upon the CBEC E-Flier explaining that the GST would be applicable only on the amount in excess of Rs.5,000/-.

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3. The petitioner is an Association and it is collecting monthly maintenance charges from its members. As per the Notification No.12/2017-C.T.(Rate) dated 28.06.2017, amended by further Notification No.02/2018-C.T. (Rate) dated 25.01.2018, there is an exemption provided from payment of GST upto the amount of Rs.7,500/-. Now, the question is whether the petitioner is liable to pay GST if the amount collected exceeds Rs.7,500/-, for the whole amount or only towards the exceeded amount. The term "upto" employed in the Notification is heavily relied on by the learned counsel for the petitioner to contend that only exceeded amount is liable for the tax and not the whole amount collected.

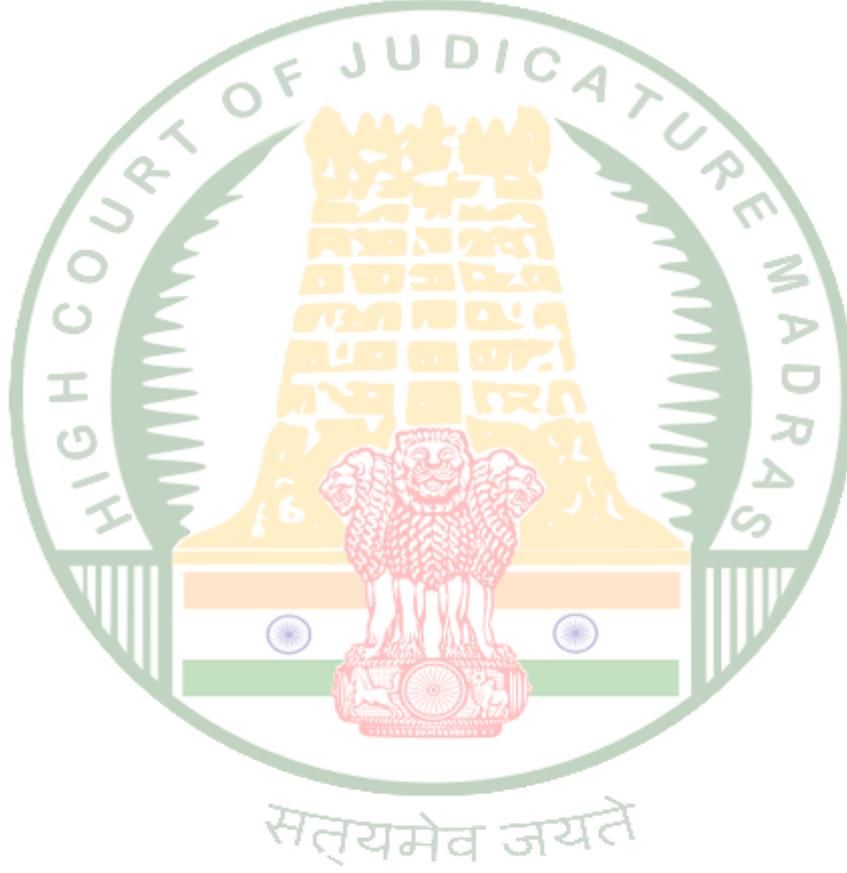
4. The issue raised supra, needs detailed consideration of this Court. Hence, the respondents are directed to file counter. Post the matter after four weeks. Until further orders, the petitioner is permitted to pay GST only towards the exceeded amount over and above the sum of Rs.7,500/-.

13.09.2019

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