

राजस्थान सरकार
राजस्थान कर बोर्ड, अजमेर

क्रमांक : अपील / 1454, 1455, 1456 / 2014 / कोटा 36477

दिनांक : 9-11-17

अपील संख्या 1454 / 2014 कोटा
अपील संख्या 1455 / 2014 कोटा
अपील संख्या 1456 / 2014 कोटा
सहायक आयुक्त, प्रतिकरापवंचन, कोटा
बनाम

गैररार बी.जी.आर. एनर्जी सिस्टम, लि. (नैलोर) आंध्रप्रदेश

—: सूचना वृहतपीठ पुर्नगठन :-

उपरोक्तानुसार प्रकरणों में माननीय अध्यक्ष महोदय के निदेशानुसार नियम 31(4) राजस्थान मूल्य परिवर्धित कर नियम, 2006 के अन्तर्गत पूर्व में गठित वृहतपीठ (एल.बी.) के पुर्नगठन के लिए निम्नलिखित माननीय सदस्यगणों का नामांकन किया गया है :-

1. माननीय अध्यक्ष श्री वी. श्रीनिवास
2. माननीय सदस्य श्री राजीव चौधरी
3. माननीय सदस्य श्री नत्थूराम

वृहतपीठ में आगामी सुनवायी दिनांक 01.01.2018 को मुख्यालय अजमेर में प्रातः 11.00 बजे की जायेगी। अतः आप सभी अभिभाषक इस वृहतपीठ के समक्ष अपना पक्ष प्रस्तुत करने हेतु आमन्त्रित है।



रजिस्ट्रार

राजस्थान कर बोर्ड, अजमेर

दिनांक :

क्रमांक : सम /

प्रतिलिपि :-

- 1 निजी सचिव, माननीय अध्यक्ष महोदय।
- 2 निजी सहायक माननीय सदस्य श्री नत्थूराम।
- 3 निजी सहायक माननीय सदस्य श्री राजीव चौधरी।
- 4 सहायक आयुक्त (निगरानी) वा. क. विभाग, अजमेर।
- 5 श्री आर.बी.माथुर, एडवोकेट, भारत माता मन्दिर वाली गली, जमना लाल बजाज रोड, सिविल लाईन, जयपुर।
- 6 श्री महावीर चन्द बोहरा, एडवोकेट, अध्यक्ष टैक्स बार एसोसिएशन, सी-2/1, IInd फ्लोर, अम्बे चैम्बर, जौहरी गेट के बाहर, जोधपुर।
- 7 श्री प्रदीप शर्मा, एडवोकेट, अध्यक्ष टैक्स बार एसोसिएशन, 408, महिमा ट्रिनिटी माल, स्वेज मार्ग, सर्किल, न्यू सांगानेर रोड, सोड़ाला, जयपुर।
- 8 श्री एच.एच. लालावटी, अध्यक्ष टैक्स बार एसोसिएशन, 14-15, बृज बिहार, पूल्ला, उदयपुर।
- 9 श्री एम.एल.पाटोदी, एडवोकेट पटौदी भवन, 23-एक्सटेंशन वल्लभ नगर, कोटा।
- 10 टैक्स बार, अजमेर।
- 11 उपराजकीय अभिभाषक अजमेर/जयपुर।
- 12 नोटिस बोर्ड, अजमेर/नोटिस बोर्ड योजना भवन, जयपुर।
- 13 नोटिस बोर्ड, राजस्व मण्डल, अजमेर।
- 14 अन्य अभिभाषकगण।



रजिस्ट्रार

राजस्थान कर बोर्ड, अजमेर

GOVERNMENT OF RAJASTHAN
RAJASTHAN TAX BOARD, AJMER

Notice

Dated:

It is notified for information to all concerned- Larger Bench comprising of Hon'ble The Chairman Mr. V.Srinivas, Hon'ble Member Mr. Rajeev Choudhary and Hon'ble Member Mr. Nathu Ram will hear the matter of Assistant Commissioner, Anti-Evasion, Kota V/s BGR Energy Systems Limited Appeal No. 1454/2014, 1455/2014 and 1456/2014 on **01-01-2018** at Rajasthan Tax Board Ajmer for appropriate answer to the following issues-

(1) BGRESL is a Chennai-based Company specialising in energy and electrical engineering and amongst its various works in the country, it started in the year 2009 the work of setting up a 2x600 Mega Wat Thermal Power Project at village Undaal in tehsil (sub-division) Jhalrapatan in District Jhalawar in eastern Rajasthan, 60 kilometers from Madhya Pradesh. The original layout of this project, also known as the kalisindh Thermal Power Project was Rupees 3,296.665 crores+USD405 Million (\$40.50 Crs), the awarder being a State-owned Company - Rajasthan Rajya Vidyut Utpaadan Nigam Limited (RVUNL), Jaipur. The RRVUNL advertised one NIT and BGR made one bid. Three different Agreements were made : one (no:3832) for off-shore supplied from China, to be supplied @ 2% against C forms, one (no: 3833) for on-shore supplies of Balance of Plant (BOP) to be procured and supplied by BGRESL (Chennai) from amongst, an approved list of vendors across the country as inter-state sales vide 6(2) of the CST Act 1956, and the third Agreement (no: 3834) was for Prection, Procurement and Commissioning (EPC) of the Plant at the 1500 Acre site in Jhalra Patan near Jhalawar.

In the facts and circumstances of the case-when there was a single NIT where as three agreements were executed, then whether it will be treated as a single works contract or three different works contracts and the effect of executing three different works contracts inspite of single NIT on the issue of tax?

(2) BGR Energy Systems Ltd., Chennai received a purchase order No. RVUN/ACE(TD)XEN(TDM-V)TNKS- IID. 3832 dated. 13.10 .008 for off-shore supply from RRVUNL, Jhalawar (Raj.) for their Kali Sindh Project and, in turn, BGR Energy Systems Ltd., Chennai imported the machinery/equipments from outside India through ports located in the State of Gujarat & Maharashtra.



Cont 2

Subsequently, BGR Energy Systems Ltd., Chennai has sold the same goods against 2% 'C' form to RRVUNL, declared the turnover and also paid the tax thereon in the relevant states. RRVUNL has issued 'C' form to BGR Energy Systems Ltd. Against the above imported material, RRVUNL has availed the benefit of Customs- Duty concession on such imported goods under project import Chapter 98.01 of Customs Tariff.

Whether import of the machinery/equipments by BGR Energy Systems Ltd. and supplied alleged by pursuant to terms of the contract RRVUNL, is liable to tax in the State of Rajasthan ?


(3) BGR Energy Systems Ltd., Chennai received a purchase order No. RVUN/ACE(TD)XEN(TDM-V)TNKS-1/D.3833 dated 13.10.2008 for on-shore supply from RRVUN, Jhalawar (Raj.) for their Kali Sindh Project and, in turn, BGR Energy Systems Ltd., Chennai purchased the machinery/equipments in the course of inter-state trade or commerce from different parts of the country. Subsequently, BGR Energy Systems Ltd., Chennai has sold the same goods U/s 6(2) of the CST Act by endorsing the L/R in favour of RRVUNL, Jhalawar (Raj.) and declared the said turnover in the State of Tamil Nadu. BGR Energy Systems Ltd., Chennai has received the 'C' form from RRVUNL, Jhalawar (Raj.) and 'E-I' form from the other dealers and submitted to their Assessing Authority at Chennai.

Whether the alleged transaction of sale of equipments in the hands of BGR Energy Systems liable to tax in the State of Rajasthan and the sale made by BGR Energy System under-section 6(2) of CST Act is a subsequent sale in the course of interstate sale Or. local sale?

All members of Bar who wants to argue & assist Hon'ble Larger Bench on the above issues may appear and also submit written arguments before Hon'ble Bench.

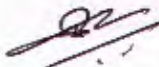


Cont.....3.


Registrar
Rajasthan Tax Board,
Ajmer

Copy to :-

- 1 - Notice Board
- 2- Sh. R.B.Mathur, Standing Council Rajasthan High Court, Jaipur.
- 3- Tax Bar Association. Ajmer/Jaipur/Jodhpur/Udaipur
- 4- All Govt. Advocates in Tax Board Sh. R.K.Ajmera, Sh. D.P.Ojha, Sh. Anil Pokharana, Sh. Zamil Zai., Sh. N.K. Baid, Sh. Ramkaran Singh.
- 5- Appellant
- 6- Respondents Advocate Sh. M.L. Patodi


Registrar
Rajasthan Tax Board,
Ajmer