

Ashit Shah

17 Supply of purified water to general public in unpacked / unsealed manner through dispenser / mobile tankers Facts of the matter: The applicant, enters in to a contractual agreement with local Gram Panchayat, sets up plant for purification of drinking water through Reverse Osmosis (RO) and supplies the purified water to its registered beneficiaries in unpacked/unsealed manner through dispensers/mobile tankers. The applicant seeks clarification whether the supply of purified drinking water in unsealed containers is covered under exemption of GST as per sl.no. 99 of Notification 02/2017 – Central Tax (Rate) dated 28.06.2017 and as clarified in Circular NO.52/26/2018-GST dated 09.08.2018 and further whether services extended to the public through mobile tankers would attract exemption under GST or not. Contention of the applicant: The Entry No 99 of notification 12/2017 is appli.....