

WEST BENGAL AUTHORITY FOR ADVANCE  
RULING GOODS AND SERVICES TAX  
14 Beliaghata Road, Kolkata–700015  
(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

Members present:

Shafeeq S, Joint Commissioner, CGST & CX

Jaydip Kumar Chakrabarti, Senior Joint  
Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called “the GST Act”), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed there under, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	RIMITA MUKHERJEE
Address	122/BL-A/GF/3, Ground Floor, Mitrapara Road, Naihati, North 24 Pgs, Pincode-743165
GSTIN	19BNSPM8492A1ZE
Case Number	WBAAR 15 of 2025-26
ARN	AD190725018374W
Date of application	August 18, 2025
Jurisdictional Authority (State)	Barrackpore Charge
Jurisdictional Authority (Central)	Barrackpore Division, Kolkata North Commissionerate
Order number and date	19/WBAAR/2025-26 dated 09.12.2025
Applicant's representative heard	Mr. Rajkumar Banerjee, Advocate Ms. Payel Agarwal, A/R

1.1 At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of these proceedings, the expression 'GST Act' would mean the CGST Act and the WBGST Act both.

1.2 The applicant is an entity engaged inter-alia in the business as a provider of Digitalisation and Monitoring of Mega Schemes; Enhancer of the Jalmitra application; Digitization of the Piped Water Supply schemes; Collection, Scanning and Digitization of printed distribution drawings along with development of a GIS tool; Relevant Data management, analysis and documentation; Organizing Orientation Programme for ISAs DPMU and Engineer Officers on Functionality Assessment along with Evaluation of performance under Support Activities of JJM; and other technical consultancy services relating to water distribution networks for Directorate of Public Health Engineering across West Bengal.

Apart from the above, the applicant is further planning to engross itself in the business as an Acquiror of Field Level Data of different Piped Water Supply Schemes; Designing and Development of mobile and web application for generation of Unique Tap Water Identity (UTWID) number; Upkeepment and Hosting of WhatsApp bot Platform; Preparation of maps and other technical consultancy services relating to water distribution networks in various districts of West Bengal for PHED.

1.3 The applicant has made this application under sub section (1) of section 97 of the GST Act and the rules made there under raising following questions vide serial number 14 of the application in FORM GST ARA-01:

- 1) Whether based on the facts of the work orders entered between the applicant and Directorate of Public Health Engineering, Government of West Bengal (hereinafter referred to as "PHED Department"), the services of Digitalisation and Monitoring of Mega Schemes; Enhancer of the Jalmitra application; Digitization of the Piped Water Supply schemes; Collection, Scanning and Digitization of printed distribution drawings along with development of a GIS tool; Relevant Data management, analysis and documentation; Organizing Orientation Programme for ISAs DPMU and Engineer Officers on Functionality Assessment along with Evaluation of performance under Support Activities of JJM; and other technical consultancy

services provided in relation to water distribution networks to various divisions be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?

- 2) Whether the potential services of Acquisition of Field Level Data of different Piped Water Supply Schemes; Designing and Development of mobile and web application for generation of Unique Tap Water Identity (UTWID) number; Upkeepment and Hosting of WhatsApp bot Platform; Preparation of maps and other technical consultancy services provided in relation to water distribution networks be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?
- 3) In case where the answer to question No 1 is in negative, what shall be the classification and the rate of tax?
- 4) In case where the answer to question No 2 is in negative, what shall be the classification and the rate of tax?

1.4 The questions on which the advance ruling is sought for is found to be covered under clause (b) of sub-section (2) of section 97 of the GST Act.

1.5 The applicant states that the questions rose in the application neither have been decided by nor is pending before any authority under any provision of the GST Act.

1.6 The application is, therefore admitted.

### **Submission of the Applicant**

2.1 The applicant is engaged into the business as a provider of Digitalisation and Monitoring of Mega Schemes; Enhancer of the Jalmitra application; Digitization of the Piped Water Supply schemes; Collection, Scanning and Digitization of printed distribution drawings along with development of a GIS tool; Relevant Data management, analysis and documentation; Organizing Orientation Programme for ISAs DPMU and Engineer Officers on Functionality Assessment along with Evaluation of performance under Support Activities of JJM; and other technical consultancy services relating to water distribution networks for Directorate of Public Health Engineering across West Bengal.

The applicant is also considering to potentially engross itself into the business as an acquiror of Field Level Data of different Piped Water Supply Schemes; Designing and Development of mobile and web application for generation of Unique Tap Water Identity (UTWID) number; Upkeepment and Hosting of WhatsApp bot Platform; Preparation of maps and other technical consultancy services provided in relation to water distribution networks in various districts of West Bengal for PHED.

The applicant submits that the Public Health Engineering Department (PHED) was created as an independent full-fledged department in 1987. Earlier Health & family Welfare department of the State Government had a Public Health Engineering Wing. As per Rules of Business of the State Government, Public Health Engineering Department controls the Water Supply & Sanitation Budget of the State Government and undertakes programmes of implementation of water supply services mainly through Public Health Engineering Directorate under its administrative control. Therefore, main activities of PHED are now related to Rural Water Supply and Urban Water Supply in few limited areas of the State outside Kolkata Metropolitan Area (KMA), PHED also controls works of Hill Area Development so far as provision for water supply is concerned.

The main function of PHE Department within the jurisdiction of Rural Local Bodies is Supply of safe drinking water based on Ground Water / Surface Water / Sub – Surface Water / Based on other sources. Apart from rural water supply, PHE Department is also engaged in Urban Water Supply in few Municipalities, Mitigating Water Quality Related Issues, Monitoring & Surveillance of Water Quality (Chemical and Bacteriological), Creation of Sustainability Structures (Recharge of GW aquifer), Water Supply to Schools and Anganwadis, Creation of Spot Sources (Ordinary TW and Rig Bored TW), Research & Development Works in Water supply sector, Disaster management in flood, drought, earthquake etc.

As of now, PHED oversees a no. of 6,851 Piped Water Supply Schemes (hereinafter referred to as “PWSS”) in the State of West Bengal. These schemes encompass an extensive network of pipelines and other water supply assets throughout the state.

PHED has the largest Network of 219 water testing laboratories in the Country which are spread among all the districts of West Bengal. Every year more than 7 lakh samples are tested for Physical, Chemical (Arsenic, Fluoride Salinity etc.) and Bacteriological imports and immediate action is taken for remedy of any water quality related issue.

The West Bengal Public Health Engineering Department is focused on delivering safe and reliable drinking water to rural households through a comprehensive network of piped water supply schemes. This initiative is part of a larger national effort under the Jal Jeevan Mission (JJM), launched by the Central Government in 2019. The primary goal of JJM is to provide Functional Household Tap Connections (FHTCs) to every rural household by 2024, ensuring access to potable water in adequate quantity and quality.

## 2.2 Technological Integration

To effectively manage this extensive undertaking, the department has integrated advanced technologies into its operations.

PHED has implemented a digital asset management system to oversee the extensive number of existing PWSS. This system provides access to textual, locational, and

pictorial information through satellite images, enabling efficient area identification and management for informed decision-making.

Applications, encompassing both mobile and web platforms, have been integrated into various projects to facilitate efficient data entry offering the advantage of offline access, addressing connectivity challenges in rural areas. Furthermore, it enables seamless data transfer to a web server for comprehensive visualization and reporting. These reports can be analyzed via a web-based desktop interface, utilizing predetermined user matrices for enhanced clarity and insight.

The utilization of advanced GIS tools and analysis through WebGIS plays a pivotal role in the integration of technology for PHED data management. This mapping methodology serves the purpose of identifying the coverage of schemes, pinpointing areas that are yet to be covered, tracking the progress and achievements of various projects, and conducting comprehensive analyses pertaining to project monitoring across multiple dimensions.

Sensors have been installed at critical points within the water supply infrastructure, such as Water Treatment Plants, Booster Pumping Stations, and Overhead Reservoirs in some mega piped water supply schemes. These sensors continuously monitor key parameters like water levels, discharge rates, and quality metrics. The data collected is fed into a centralized Management Information System (MIS) and a Command and Control Centre, where it is analyzed for strategic planning and operational improvements. This technological approach not only ensures efficient water distribution but also helps in promptly addressing any issues that arise.

### 2.3 GIS Mapping

GIS (Geographic Information System) mapping is a crucial tool employed by the department. It provides a visual representation of the water supply network, including administrative boundaries, coverage areas of various Piped Water Supply Schemes (PWSS), and settlement areas. This mapping is regularly updated to reflect changes on the coverage areas and the ongoing implementation of FHTCs. It is very much useful for identifying areas that have yet to be covered by the water supply network and for planning future expansions. The department is also prioritizing "Har Ghar Jal" villages, where the task of geo-tagging assets like household tap connections and public institutions is being fast-tracked. Regular updates to the GIS maps help officials visualize the progress of each scheme, assess the distribution of tap connections, and estimate completion timelines.

### 2.4 Geo-Referenced Surveys

One of the primary service areas of the applicant involves conducting Geo-Referenced Surveys using mobile applications and/or instruments such as Total Station, Dumpy level, and DGPS. These instrumental surveys are carried out at locations including Water Treatment Units and Pump Houses to demarcate areas and create maps. The surveys, with or without applications, facilitate the collection of data and information on PWSS asset mapping (such as- Pump Houses, Overhead Reservoirs, Stand-alone treatment units etc.) and household surveys with locational and functional details of the tap connections. Surveys conducted with applications allow for seamless data integration into the digital Management Information System (MIS) through data synchronization. Conversely, in cases where applications are not used, locational information is manually captured and entered into the system. These surveys encompass not only point data collection but also the delineation of paths or alignments within the network system.

#### 2.5 Data Management, Analysis and Documentation

All these operations and functions necessitate comprehensive reporting and documentation for future reference and maintenance. This is integrated with appropriate data analytical methods and representation modes that facilitate easy understanding.

The applicant humbly states and submits that the nature and scope of the work orders pertaining to the provision of Digitalisation and Monitoring of Mega Schemes; Enhancer of the Jalmitra application; Digitization of the Piped Water Supply schemes; Collection, Scanning and Digitization of printed distribution drawings along with development of a GIS tool; Relevant Data management, analysis and documentation; Organizing Orientation Programme for ISAs DPMU and Engineer Officers on Functionality Assessment along with Evaluation of performance under Support Activities of JJM; and other technical consultancy services relating to water distribution networks for Directorate of Public Health Engineering (PHED) across West Bengal are attached here in below for your kind reference.

Apart from the above, the applicant submits that although the applicant in particular, is not engaged in any kind of activity relating to acquisition of Field Level Data of different Piped Water Supply Schemes; Designing and Development of mobile and web application for generation of Unique Tap Water Identity (UTWID) number; Upkeepment and Hosting of WhatsApp bot Platform; Preparation of maps and other technical consultancy services in relation to water distribution networks in any districts of West Bengal for PHED, however, the applicant is considering to potentially engage itself into

the said services. Accordingly, the applicant details the nature and the scope of the said work as hereunder for your kind perusal.

## 2.6 Comprehensive Proposal for Digital Transformation and Monitoring of Mega Schemes under PHE Department, Govt. of West Bengal (452/RS dt. 28.02.2025)

### Scope of Work:

To strengthen the monitoring and implementation of water supply schemes under the Public Health Engineering Department (PHED), it is proposed to introduce advanced digital tools under the G5-Mega Schemes initiative. This includes the creation of mobile and web applications for real-time progress tracking, data preparation, and visualization through GIS platforms. The goal is to ensure timely execution, increased transparency, and improved accountability in the management of water supply schemes. This proposal outlines the major components of the initiative, detailing the responsibilities, processes, and technological infrastructure required for efficient monitoring and management.

#### 1. Mobile Application for Scheme Monitoring

##### Objective:

The creation of a dedicated mobile application for use by PHED officials to streamline the monitoring and reporting process for various tasks and components related to water supply schemes. This app will facilitate real-time data entry and photo documentation, with updates required at regular intervals.

##### Key Features:

###### ➤ Real-Time Progress Updates:

The mobile application will allow designated division and department authorities to update the physical progress of various tasks associated with a scheme. Updates, including photographs and detailed descriptions for each component, must be provided every seven days to ensure continuous monitoring.

###### ➤ SMS Alert System:

To reinforce accountability, an SMS alert system will be integrated into the app. If progress is not captured within the stipulated time frame (seven days), automatic SMS alerts will be generated and sent to the concerned officials. For instance, if the progress for the “Bewa Water Supply Scheme” has not been updated, an alert will notify the relevant personnel, prompting them to take immediate action.

###### ➤ User Authentication & OTP Verification:

To ensure data security and streamline user access, the app will require officials to register their mobile numbers. User-specific login credentials will be generated based on a one-time password (OTP) verification process. This will allow for authenticated

access to the app and ensure that only authorized personnel are able to update or view scheme progress.

➤ Hierarchy Structure for Monitoring:

A well-defined hierarchy will be established within the app for monitoring purposes. The reporting chain will be structured as follows:

Junior Engineer (JE) → Assistant Engineer (AE) → Executive Engineer (EE) → Superintending Engineer (SE)

This hierarchy will also govern the SMS alert system, ensuring that all levels of management are informed if there is a delay in updates.

Actionable Steps:

1. Develop and deploy the mobile application.
2. Register the mobile numbers of PHED personnel.
3. Generate OTP-based login credentials.
4. Configure the hierarchy-based alert system for prompt reporting.

2. Web Application: Modifications & Maintenance

Objective:

To modify, update, and maintain the web-based dashboard that will serve as a centralized platform for monitoring and reporting on G5-Mega Schemes.

Key Features:

➤ Dashboard Customization/Modification:

The current web dashboard will be partially modified to integrate the new scheme monitoring features. This will include interactive visualizations, such as Gantt charts and maps, to track the physical and financial progress of ongoing projects. The interface will be user-friendly, allowing officials at various levels to access and review real-time data.

➤ Integration with Mobile Application:

The data collected through the mobile application will be automatically synced with the web dashboard. This will provide a seamless and comprehensive view of scheme progress, with updates from the field instantly available for higher authorities to review.

➤ Visualization Tools:

The web application will provide a visual representation of project milestones, timelines, and geographical locations. Interactive maps will help in tracking the exact locations of scheme components, while Gantt charts will highlight timelines and dependencies across different tasks.

Actionable Steps:

1. Customize the web dashboard to reflect G5-Mega Schemes' progress.
2. Ensure data integration from the mobile app for real-time tracking.

3. Provide training to relevant personnel on using the dashboard effectively.

### 3. Data Preparation and GIS Integration

#### Objective:

To prepare and update the base data required for visualizing water supply scheme components and alignments using Geographic Information System (GIS) technology. This will provide a comprehensive spatial representation of each scheme, enhancing the monitoring and planning process.

#### Key Features:

- Conversion of AutoCAD/WaterGems to GIS:

The design data for water supply schemes, typically prepared in AutoCAD, will be converted into shapefiles that can be used for GIS mapping. This will include data entry, modification, and correction to ensure accurate spatial representation of scheme components.

- Layer Preparation and Uploading:

The following layers will be prepared and uploaded into the web module for each water supply scheme:

1. Project / Project Block Boundary: Geographical boundary defining the project area.
2. Zone Boundaries: Delineation of zones within the project area.
3. Raw Water Rising Main: Alignment and route of the raw water pipelines.
4. Clear Water Rising Main: Alignment and route of the treated water pipelines.
5. Zone-Specific Distribution Alignment: Detailed map of the distribution network for each zone.
6. Node Points: Key nodes or junctions within the distribution network.

#### Actionable Steps:

1. Convert existing AutoCAD data into shapefiles.
2. Prepare GIS layers and upload them onto the web platform.
3. Update and maintain spatial data for accurate scheme tracking.
4. Field Visits for Data Collection

#### Objective:

To ensure accurate and up-to-date data collection from the field for effective monitoring and reporting. PHED officials will conduct both site and office visits to gather scheme specific information.

#### Key Activities:

##### ➤ Site Visits:

Field engineers and other relevant officials will visit project sites to collect photographic evidence of major scheme components. These photos will be uploaded to the mobile application for real-time progress tracking.

##### ➤ Office Visits:

In addition to site visits, officials will visit PHED divisional offices to collect detailed scheme-specific data, including drawings, Excel sheets, and other documentation. This data will then be digitized and incorporated into the web dashboard for centralized access.

#### Actionable Steps:

1. Schedule regular site and office visits for data collection.
2. Ensure the digitization and uploading of collected data.
3. Integrate photographic and document-based evidence into the mobile and web platforms.

#### Conclusion:

The proposed G5-Mega Schemes initiative seeks to modernize and streamline the monitoring and management of water supply schemes through the use of mobile and web applications, GIS platforms, and structured field visits. By adopting these digital tools, PHED officials will be able to ensure timely execution, maintain transparency, and enhance the accountability of all stakeholders involved in the implementation of water supply schemes across the region. This transformation will lead to improved project outcomes, contributing to the overall success of the Jal Jeevan Mission in West Bengal.

2.7 Enhancement of the Jalmitra application to facilitate comprehensive functionality assessment of household tap connections, Maintenance, Upgradation & Modification of the Android and Web Module (3012/RS dt. 03.12.2024)

#### Scope of Work:

##### 1. Introduction and Background:

The Public Health Engineering Department (PHED), Government of West Bengal, is at the forefront of ensuring the successful implementation of the Jal Jeevan Mission (JJM). As part of this mission, the department has achieved significant milestones by providing Functional Household Tap Connections (FHTCs) to approximately 90 lakh rural households. However, the continuous monitoring and functionality of these connections remain critical. Challenges such as inadequate water sources, improper design of distribution systems, and malpractices have surfaced, necessitating a robust solution to ensure the reliability of FHTCs and mitigate public grievances. To address these challenges, PHED proposes to enhance the existing Jal Mitra application to include

functionality assessment pages for both mobile and web platforms. This will enable systematic monitoring and assessment of FHTCs, ensuring timely and efficient interventions. This document outlines the scope of work for developing additional features in the mobile and web applications, as well as enhancing the dashboard for monitoring FHTCs.

## 2. Mobile Application:

### Development of Additional Functionality Pages

#### 2.1 Reassignment of Assessed FHTCs

##### ➤ Feature Description:

The mobile application will incorporate a new feature to allow the reassignment of FHTCs that have already undergone functionality assessment. This is essential to monitor changes over time and to address discrepancies in previous assessments.

##### ➤ GIS Integration:

The reassigned FHTCs should be visible on a GIS-based map view. The map will display:

- I. Mouza
- II. Settlement data
- III. FHTC survey data
- IV. Category-wise representation of FHTCs (functional, partially functional, non-functional, etc.)

##### ➤ User Interaction:

Upon tapping on a reassigned FHTC on the map, the application should redirect the user to a prescribed questionnaire that captures updated functionality data.

#### 2.2 Real-Time Data Synchronization

The mobile application should synchronize data in real-time with the web platform and backend servers to ensure that reassigned FHTCs and their updated data are immediately available for review and analysis by the PHED and other stakeholders.

## 3. Backend Data Checking Page

##### ➤ Data Validation:

The web application will feature an additional page for backend teams to review and validate functionality data before it is reflected on the monitoring dashboard.

- I. This process will involve scrutinizing survey responses, checking for inconsistencies, and ensuring that data aligns with field realities.
- II. Data will not be made available for reporting until approved by backend teams.

#### 3.1 User Permissions and Access Control

The web application will feature role-based access, ensuring that only authorized users (e.g., engineers, ISAs, DPMUs) can perform specific functions such as data reassignment and validation.

#### 4. Dashboard Development for Monitoring FHTC Functionality

##### 4.1 District, Block, GP, and Village-wise Reporting

###### ➤ Report Generation:

The dashboard will include enhanced reporting features to generate detailed reports on FHTC functionality at multiple administrative levels:

- I. District-wise
- II. Block-wise
- III. Gram Panchayat (GP)-wise
- IV. Village-wise

###### ➤ Category-wise Representation:

The reports will categorize FHTCs based on their functionality (e.g., fully functional, partially functional, non-functional). This categorization will help in identifying priority areas for intervention.

##### 4.2 Comparative and Analytical Reports

###### ➤ Error Identification:

The dashboard will be equipped to generate comparative reports, identifying errors or inconsistencies in functionality assessments across different time periods or regions. Analytical tools will flag potential discrepancies in data, helping decision-makers to focus on areas requiring reevaluation.

###### ➤ Trend Analysis:

The system will allow for the analysis of trends over time, enabling the identification of recurring issues in specific geographic areas or pipeline systems.

The extension of the Jal Mitra mobile and web applications to include functionality assessment of FHTCs is a critical step towards ensuring the long-term success of the Jal Jeevan Mission. By integrating reassignment features, GIS capabilities, and comprehensive reporting tools, the PHED will be better equipped to monitor and maintain water supply systems across West Bengal. This system will streamline field assessments, enhance data accuracy, and ultimately improve service delivery for rural households.

2.8 Digitization of the transmission, distribution system, and all assets of piped water supply schemes, converting them to Keyhole Markup Language (km) files for uploading in the PM Gati Shakti Portal, along with digitization, preparation, and upload of lithologic drawings received from divisions/sub-divisions of the PHED Directorate under Support Activities of Jal Jeevan Mission (929/RS dt. 29.04.2025)

## Scope of Work:

### 1. Design and Development of a Desktop Application

The scope includes the design, development, and deployment of a desktop-based application to facilitate the uploading of design and as-built drawings related to piped water supply schemes (PWSS). The application shall:

- I. Support file formats including .dwg, and WaterGEMS design files for both distribution systems and transmission mains (raw and clear water).
- II. Feature a user-friendly interface enabling engineers to efficiently upload and manage design documents.
- III. Include a dedicated reporting section to provide senior engineering officers with a real-time status dashboard, ensuring transparent monitoring of uploaded drawings.
- IV. Ensure compatibility with existing databases and frameworks used within PHED and WBJJM.

➤ Conversion of .dwg Files to .kml Format for PM Gati Shakti Portal

To facilitate seamless integration with the PM Gati Shakti Portal, the application will:

- I. Enable the automatic conversion of uploaded .dwg files within the 'Scheme Drawing Module' into .kml format.
- II. Consolidate all individual .dwg files related to a single PWSS into a single, comprehensive drawing, ensuring consistency and completeness.
- III. Maintain geospatial accuracy and compliance with the Government of India's format specifications for PM GatiShakti integration.

➤ Upgradation and Modification of the Web Application

Enhancements will be made to the existing Web Application for the 'Scheme Drawing Module', ensuring:

- Improved usability, functionality, and efficiency in managing scheme drawings.
- Incorporation of new features and modifications as per directions from the Engineer-in Chief (EIC).
- Integration with other modules and dashboards used by the PHED Department for streamlined workflow and data management.

### 2. Digitization and Uploading of Layout Plans

The project will involve the digitization of layout plans received from divisions/sub-divisions into .dwg and .kml formats and subsequent uploading into the Scheme Drawing and Litholog Module of the WBJJM Dashboard. This will include:

- Georeferencing and structuring layout drawings to meet PHED and WBJJM standards.

- Ensuring compatibility with GIS tools and integration with other government mapping platforms.

### 3. Uploading of kml Files to PM Gati Shakti Portal

A key aspect of the project is the systematic uploading of .kml files with attributes specified by the Government of India into the PM GatiShakti Web Portal. This will involve:

- Using the user ID and password or API credentials provided by the department.
- Entering scheme-related metadata and associated information as required by PM GatiShakti standards.
- Verifying accuracy, consistency, and compliance with national geospatial data policies.

### 4. Uploading Litholog Drawings and information into the Dashboard

The project scope includes the Uploading litholog drawings submitted by various PHED divisions and sub-divisions across the state. Uploading all relevant technical details.

This involves including:

- Tubewell assembly specifications
- Yield test reports (If available)
- Water quality test results (If available)
- Uploading the digitized litholog drawings into the Litholog Module of the WBJJM Dashboard

2.9 Acquisition of Field Level Data of Distribution System and Transmission mains (Raw and Clear) of different Piped Water Supply Schemes under Public Health Engineering Department, Govt. of West Bengal, along with drawing of Scheme based maps visualizing key features for the Districts of Maldah, Nadia and Uttar Dinajpur

#### Scope of Work:

The present scope of work will focus on collecting and digitizing field-level data through structured surveys, covering:

#### Pipeline Alignment:

1. Documentation of alignment and technical specifications (diameter, material, Physical Condition) of both distribution system and transmission mains (raw and clear water).
2. Pipeline Surveys Using Global Navigation Satellite System (GNSS) Tools: High-precision GNSS-based mobile applications (AGPS/GLONASS enabled) to be deployed for acquiring information and mapping water supply infrastructure. This will support better diagnostics and planning for future maintenance of pipe water supply schemes.

3. Data Upload and Visualization: Collected data will be uploaded to the WB-PHED web module for subsequent conversion into .kml format and uploading to PM Gatishakti web portal.
4. All these drawings should facilitate real-time access, spatial analysis, and informed decision-making with integration to the existing WebGIS platform of WB-PHED in future.
5. Detailed Field study and capturing of Geo location with the relevant information on working status and verification & updation of any existing asset database of Intake Points, Water Treatment Plants, Pump Houses, Reservoirs, and any other important structures for all commissioned and ongoing Piped Water Supply Schemes in the district.

To ascertain the approximate length of pipe line to be surveyed, a tentative length of distribution system based on the type of scheme and the region has been considered as per the table below.

<b>PWSS Type</b>	<b>Approximate Length considered for Hill Region in Km.</b>	<b>Approximate Length considered for the rest of the state in Km.</b>
Ground Water	25	75
Mini-PWSS	10	25
Surface Water based PWSS having less than 11 villages	15	125
Surface Water based PWSS having 11 -100 villages	50	250
Surface Water based PWSS having greater than 100 villages	100	800

Based on the above table the district wise tentative length of pipe line to be surveyed, Street Stand posts and Headwork Sites and Pump Houses to be surveyed have been calculated and summarised below. The estimate for this work has been made based on these values.

<b>District</b>	<b>MALDAH</b>	<b>NADIA</b>	<b>UTTAR DINAJPUR</b>
Total No. of PWSS	234	236	317
No. of Ground Water based PWSS	59	30	48
No. of Mini-PWSS	-	-	-
No. of Surface Water based PWSS having less than 11 villages	-	-	-
No. of Surface Water based PWSS having 11 -100 villages	1	-	-
No. of Surface Water based PWSS having greater than 100 villages	-	-	-
Pipeline length for Ground Water based PWSS in Km.	4,425	2,250	3,600
Pipeline length for Mini-PWSS in Km.	0	0	0
Pipeline length for Surface Water based PWSS in Km.	250	0	0
Calculated Length in km.	4,675	2,250	3,600
Street Stand posts and Valves	3,117	1,500	2,400
Headwork Sites and Pump Houses	654	689	648

Key deliverables of this initiative will include:

1. Submission of Scheme-wise AutoCAD Maps: Digitized in .dwg and .kml formats with proper projection system (UTM-WGS 1984 datum, Zone 45 North, Meter; Cent. Meridian 87d E).
2. Upload of all AutoCAD drawings in the "Scheme drawing and litholog" module under WB-JJM dashboard of PHED official website.
3. All AutoCAD drawings to be submitted to the Executive Engineer of the concerned division of the districts where the survey work has to be carried out.
4. A list of Piped Water Supply Schemes (Flag-A) for which the survey work has to be carried out in the field is attached with this note sheet for reference only. The Executive Engineer of the concerned division will be the final authority for selecting the PWSS where survey work needs to be carried out.
5. Printed AutoCAD drawings of all the pipe water supply schemes, proposed to be surveyed under this scope of work, are to be handed over to the concern division in A0 or A1 sized sheets as deemed fit.

2.10 Design and Development of mobile and web application for generation of Unique Tap Water Identity (UTWID) number for the beneficiaries having FHTC connection in rural West Bengal for managing, monitoring, and sustaining water supply services in the post implementation phase of JJM (1277/RS dt.16.06.2025)

Scope of Work:

Background:

The primary objective of the Jal Jeevan Mission (JJM) is to ensure the provision of safe and adequate drinking water to every rural household through Functional Household Tap Connections (FHTCs). To achieve this goal, it is essential to establish efficient systems for managing, monitoring, and sustaining water supply services. Hence, marking each FHTC with a unique and unambiguous number will be a crucial step in improving the management, monitoring, and delivery of rural water supply services with establishing efficient real time monitoring systems through a Web-GIS platform for managing, monitoring, and sustaining water supply services.

The Unique Tap Water ID (UTWID) initiative aims to enhance post-implementation monitoring, service delivery, and grievance redressal under the Jal Jeevan Mission (JJM) in rural West Bengal. This system will integrate household data with geographic and demographic details through a Web-GIS platform, ensuring efficient management and accountability. In another perspective, this initiative will enable better planning, resource allocation, and equitable water distribution, ensuring that every household benefits from accurate, transparent, and sustainable water supply services.

Significance & Benefits:

1. Accurate Data Management - Geo-fencing and OTP validation ensure reliable household data.
2. Enhanced Service Delivery - UTWID Card will provide key details such as connection date and grievance contacts.
3. Efficient Resource Utilization - Web-GIS tagging enables better monitoring of water distribution.
4. Transparency & Accountability - Linking UTWID with Aadhaar and household data minimizes discrepancies.
5. Real-time Monitoring - Digital validation ensures FHTC functionality and household coverage.

The UTWID system will ensure data accuracy by associating each household's FHTC with a unique identifier generated through geo-fencing. OTP validation, and real-time digital tools. This process will provide reliable, field-verified information on households, population coverage, and the operational status of tap connections. Such accurate data will support systematic planning and effective management of water supply systems.

Marking FHTCs with unique identifiers will also strengthen governance by integrating the UTWID system with Aadhaar and household data. This linkage will reduce discrepancies, ensure fair access, and enhance accountability. Real-time monitoring through the Web-GIS platform will facilitate optimal resource utilization and regular functionality checks for FHTCs, ensuring the long-term sustainability of water supply systems.

1. Mobile Application Development for Unique Tap Water ID (UTWID)

- Platform Compatibility: Develop Android and iOS applications for seamless use by field-level enumerators.
- Functionalities:
  - Data Collection:
    - Capture photographs of Aadhaar cards of the family head.
    - Register and validate family members' mobile numbers using OTP.
    - Record geolocation data of households using GPS for precise identification and tracking.
  - Operational Efficiency:
    - Real-time data synchronization with backend systems.
    - Integration with Web-GIS for accurate geo-fencing of FHTC locations.
  - Enhanced User Interface:
    - Easy navigation for enumerators, with guided steps for data collection.
    - Offline mode for data capture in areas with low connectivity, followed by auto-sync upon reconnection.

## 2. Web Application Development for UTWID

- Purpose: Develop a robust web application to oversee data management and UTWID generation.
- Core Features:
  - Dashboard Monitoring: Comprehensive dashboard for tracking enumerator activities and data submissions.
  - UTWID Generation:
    - Automatic generation of UTWIDs using the 4-4-4 structure (village code, household number, checksum).
    - Integration with GIS mapping tools for distribution line tagging.
      - Data Validation and Quality Control: Tools for backend teams to verify and clean data before final approval.
      - Analytics and Reporting: Generate real-time reports on data collection progress and quality metrics.

2.11 Upkeepment and Hosting of WhatsApp bot Platform to Optimize Data Accessibility, Enhanced Service Delivery and Operational Efficiency, Public Health Engineering Department (PHED), Govt. of West Bengal (1439/RS dt. 03.07.2025)

### Scope of Work:

The upgradation will involve technical, functional, and infrastructural enhancements, as detailed below:

#### 1. Programmable Messaging Infrastructure

- Provision of programmable messaging services through a certified cloud communications platform (e.g., Twilio and Meta Business API) that supports:
  - High-volume, real-time interactions
  - Smart session handling and query management
  - Scalable cloud-hosted deployments.
- Ensure robust support for multi-language interfaces and natural language input.
- Facilitate automated delivery of structured replies, media (PDFs, images), and reports.

#### 2. Mobile Network Maintenance and Connectivity Support

- Periodic Mobile Network Maintenance to ensure uninterrupted user experience, including:
  - 24x7 Uptime Monitoring
  - Failover mechanisms and redundant communication pathways

- Latency checks, SIM health verification, and fallback options during service disruptions
- Mobile network diagnostics and proactive resolution of regional network issues in rural areas.

### 3. Backend and System Maintenance (One-Year Support)

Continuous technical and development support for:

- Database optimisation:
  - Performance tuning of SQL/NoSQL queries
  - Efficient indexing and periodic cleanup
- Content and Knowledge Base Management:
  - Updating FAQs, scheme logic, terminology, and response formats
  - Introducing dynamic content mapping based on role (engineer, citizen, GP-level official)
- Logic Upgrades:
  - Integrating multi-turn conversation handling
  - Enhancing session continuity and fallback response strategies
- Feature Augmentation:
  - Bot analytics dashboard
  - Custom reports (auto-generated PDFs or Excel)
  - GPS location-based support (e.g., nearest PWSS information)
  - Push notifications (e.g., "Your connection is ready for installation")

### 4. AI and LLM Model Enhancement

- Training and fine-tuning of the AI model using PHED-specific data sets and vernacular inputs to improve:
  - Intent recognition
  - Local language query handling (Bengali, Hindi)
  - Contextual understanding of water-related terms (e.g., "jal sanstha," "nal connection," etc.)
- Implementing Retrieval-Augmented Generation (RAG) to fetch and embed real-time backend data in generated responses.
- Building feedback loops to continually improve response accuracy based on user satisfaction ratings or missed query logs.

### 5. Additional Recommended Features

To further improve user experience and expand the use cases of the PHED FAQ WhatsApp Bot, the following features are suggested:

- Role-based Access
  - Differentiated query privileges for:
    - i. Citizens (household-level info)

- ii. Engineers (scheme-wise physical/financial progress)
- iii. Vendors (material requisition, order tracking)
  - Voice-to-Text Input Support: Integration of voice messaging interpretation, particularly beneficial in low-literacy zones.
  - Interactive Menus and Quick Replies: Guided menu options for first-time users (e.g., "Type 1 for FHTC Status, 2 for Scheme Info").
  - Integration with Jal Mitra App and WBJJM-Dashboard: Cross-platform data syncing and mutual referencing between systems.
  - Sentiment Analysis: Track user sentiment to assess satisfaction and identify grievance hotspots.

6. User Feedback

- If the automated reply or response to a query does not meet the user's requirements, the system should allow the user to log their feedback for further refinement and enhancement of response accuracy.
- A dedicated database should be maintained for these feedback submissions to facilitate improved machine learning and optimization of the AI platform.

2.12 Organizing Orientation Programme for ISAs DPMU and Engineer Officers on Functionality Assessment (Jal Mitra Application application web & mobile) along with Evaluation of performance under Support Activities of JJM in the Districts of Purba Bardhaman & Paschim Bardhaman, South 24 Parganas, Nadia, North 24 Parganas (2826/RS dt. 11.11.2024)

Scope of work:

From the Functionality Assessment report, it revealed that performances of ISA engaged in many districts are not satisfactory and the result of Functionality Assessment Survey is not up to the mark. In this connection it has been decided that district wise orientation workshops have to be conducted at district level involving all Engineers and ISAs / DPMU staff to assess the gap on Functionality Assessment and to prepare a road map for overcoming the gaps.

It includes

1. Arrangement of venue, presentation through display panels, Printer, Laptops, audio visual system, white board, public address system & all required infrastructure as and when necessary etc.
2. Supply of Training kits/ materials for participants.
3. Supply on folder, pen, pad to the all participants.

4. Provision for adequate number of Support Staffs for smooth execution of workshop programme, like registration, distributions of training materials / Kit, serving of food, hall management etc.
5. Arrangement for refreshment for all Participants & Resource Persons and support staff.
6. Arrangement for the travelling, boarding & lodging for Engineer Officers / Consultants / Experts /Resource Persons from the state level.
7. Per Batch consisting of 50-75 participants including ISAs, DPMU, Engineer Officers and support staff.
8. Prepare necessary documents like development of module, PPT as directed by EiC/ Consultant/ Resource persons, training reports, still photo documentation, video documentation ( if required) .
9. Any deviation found from the Agency's end, total work should be repeated without any additional cost.
10. Rate quoted to be excluding GST & Cess.
- 11.

**2.13 THE RELEVANT PROVISION UNDER THE GST LAW:**

Entry 3 of the Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 states as follows:

<b>Sl. No.</b>	<b>Chapter, Section, Heading, Group or Service Code (Tariff)</b>	<b>Description of Services</b>	<b>Rate (per cent.)</b>	<b>Condition</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil

For brevity, for any services to be exempt from the GST tax net under sl. no. 3 above, the said services must satisfy the following conditions:-

1. It must be a pure service,
2. It must not be a works contract service or other composite supply of services involving transfer of goods,
3. It must be provided to Central Government, State Government or Union territory or local authority,
4. It must be an activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution

Now, given the facts of the instant case, the applicant submits that as per the details of the potential works to be undertaken by the applicant along with work orders enclosed above, the instant supply to the various divisions of the PHED Department are nothing but supply of services or rather composite supply of services. However, as the said composite supply of services involves no supply of goods therefore are as good as supply of pure services. Accordingly, from the above discussion, it is clear that the instant supply of services to the PHED department satisfies the conditions mentioned under pt. (1) and (2) above.

Coming to the condition no. (3), of whether or not the instant supply is provided to Central Government, State Government or Union territory or local authority, your applicant submits that since the instant PHED Department is one of the departments of the Government of West Bengal, it is undisputedly clear that condition no. 3 is satisfied. Lastly, before examining whether the subject contracts are covered within sl. no. 3 of the said Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 (as amended), it is pertinent to analyse whether the aforesaid service are in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under Article 243W of the Constitution.

For this, the applicant submits that since the subject of drinking water and sanitation is specifically covered under the Eleventh Schedule of the Constitution of India, the instant activities being in relation to supply of drinking water, clearly satisfies the condition no. 4 stated above.

With this, from the above discussion, since all the four conditions are evidently satisfied by the applicant, the instant services are very well eligible to be classifiable under sl. no. 3 of the said Exemption Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 (as amended).

2.14 On the basis of above mentioned provisions of law referred to above, it is submitted that, since this supply is undertaken for PHED Department in relation to

Article 243G and 243W of the Constitution of India, hence the instant supply shall fall under Entry 3 of Exemption Notification no. 12/2017 – Central Tax (Rate) dated 28.06.2017 (as amended) and would attract nil GST.

However, if the instant supply is held to non-satisfying any of the conditions required for availing the benefit of the said Entry 3 of Exemption Notification no. 12/2017-Central Tax (Rate) dated 28.06.2017, the same shall be classifiable under SAC 998314/998344/998313 attracting GST @ 18%.

### **3.Submission of the Revenue**

3.1 The concerned officer from the revenue has not expressed any view on the merit of the issue raised by the applicant.

### **4. Observations & Findings of the Authority**

4.1 We have gone through the records of the issue as well as submissions made by the authorized representatives of the applicant during personal hearing.

4.2 The applicant is stated to have been awarded several contracts related to water distribution networks from Public Health Engineering (in short PHE) Directorate, Government of West Bengal for its various divisions. The following work orders are claimed to have been received by the applicant from PHE Directorate. All the work orders are placed on records.

4.3 Work order for digitalisation and monitoring of Mega Schemes; enhancing the Jal Mitra application; digitization of the Piped Water Supply schemes; collection, scanning and digitization of printed distribution drawings along with development of a GIS tool; relevant data management, analysis and documentation; organizing Orientation Programmes for Implementation Support Agencies (in short ISAs) of District Project Management Unit (in short DPMU) and Engineer Officers on functionality assessment along with evaluation of performance under support activities of Jal Jeevan Mission (in short JJM); and other technical consultancy services relating to water distribution networks for Directorate of Public Health Engineering across West Bengal.

The applicant is further considering to engage itself into the activity of acquiring of field level data of different Piped Water Supply Schemes; designing and Developing

mobile and web application for generation of Unique Tap Water Identity (UTWID) number; upkeeping and hosting of WhatsApp bot Platform; preparation of maps and other technical consultancy services relating to water distribution networks in various districts of West Bengal for PHE Directorate.

4.4 The applicant has placed the following questions before this authority:

1. Whether digitalisation and monitoring of Mega Schemes; enhancing the Jal Mitra application; digitization of the Piped Water Supply schemes; collection, scanning and digitization of printed distribution drawings along with development of a GIS tool; relevant data management, analysis and documentation; organizing Orientation Programmes for Implementation Support Agencies (in short ISAs) of District Project Management Unit (in short DPMU) and Engineer Officers on functionality assessment along with evaluation of performance under support activities of Jal Jeevan Mission (in short JJM); and other technical consultancy services relating to water distribution networks for Directorate of Public Health Engineering across West Bengal in relation to water distribution networks are classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?
2. Whether potential services of acquiring of field level data of different Piped Water Supply Schemes; designing and Developing mobile and web application for generation of Unique Tap Water Identity (UTWID) number; upkeeping and hosting of WhatsApp bot Platform; preparation of maps and other technical consultancy services relating to water distribution networks in various districts of West Bengal for PHE Directorate in relation to water distribution networks be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?
3. In case where the answer to question No 1 is in negative, what shall be the classification and the rate of tax?
4. In case where the answer to question No 2 is in negative, what shall be the classification and the rate of tax?

4.5 Before going into the details of the discussion, we should discuss some concepts which will act as reference in the latter part of the discussion.

Pure Service: This term has not been defined in the provisions of the GST Act. This term has reference in serial no. 3 of Notification No. 12/2017-Central Tax (Rate) Dated 28.06.2017, as amended. Pure Services exclude works contract service or other

composite supplies involving supply of goods. So supply of services which does not involve any supply of goods can be regarded as pure service.

Composite Supply: Section 2(30) of the GST Act defines Composite Supply as supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.

Article 243G: This Article of the Constitution of India reads as under:

Powers, authority and responsibilities of Panchayats — Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein, with respect to — (a) the preparation of plans for economic development and social justice; (b) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule.

The Eleventh Schedule as available in the Constitution of India downloaded from the official website of Legislative Department, Ministry of Law and Justice, Government of India (<https://legislative.gov.in>) contains the following entries in respect of Article 243G:

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.

16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.
22. Markets and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women and child development.
26. Social welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

Article 243W: This Article of the Constitution of India reads as under:

Powers, authority and responsibilities of Municipalities, etc. — Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow — (a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to —(i) the preparation of plans for economic development and social justice;

(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;

(b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

The Twelfth Schedule as available in the Constitution of India downloaded from the official website of Legislative Department, Ministry of Law and Justice, Government of India (<https://legislative.gov.in>) contains the following entries in respect of Article 243W:

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.

6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

Jal Jeevan Mission (JJM): As per the narration provided in the official website of Department of Drinking Water & Sanitation, Ministry of Jalshakti, Government of India 'Jal Jeevan Mission, is envisioned to provide safe and adequate drinking water through individual household tap connections by 2024 to all households in rural India. The programme will also implement source sustainability measures as mandatory elements, such as recharge and reuse through grey water management, water conservation, rain water harvesting. The Jal Jeevan Mission will be based on a community approach to water and will include extensive Information, Education and communication as a key component of the mission. The Jal Jeevan Mission will be based on a community approach to water and will include extensive Information, Education and communication as a key component of the mission. JJM looks to create a jan andolan for water, thereby making it everyone's priority'.

Jal Mitra Programme: It is a part of Nal Jal Mitra Programme (NJMP) initiated by the Central Government. To ensure the long-term sustainability of the in-village water schemes under the Jal Jeevan Mission, it is imperative to have a sufficiently large pool of skilled human resources available at the local level. The aim of the Jal Mitra Programme is to provide skill-based trainings to local persons from villages, to equip them with a comprehensive set of skills & develop "Nal Jal Mitras", so that they can function as scheme operators and are able to carry out minor repairs and maintenance, including preventive maintenance, of the piped water supply scheme(s) in their village.

4.6 The applicant has referred to Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 as amended. The relevant portion of the notification is reproduced as under:

<b>Sl. No.</b>	<b>Chapter, Section, Heading, Group or Service Code (Tariff)</b>	<b>Description of Services</b>	<b>Rate (per cent.)</b>	<b>Condition</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil

It is evident from the above table that in order to qualify for Serial no. 3 of the Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 the following three conditions are to be fulfilled simultaneously.

1. The service must be a pure service. It should not be works contract service or other composite supplies involving supply of any goods.
2. The service is to be provided to the Central or State Government or Union Territory or a local authority or a Governmental authority.
3. The service provided must be done by way of any activity in relation to any function entrusted to a Panchayat or Municipality under article 243G or 243W of the Constitution of India respectively

4.7 So far as the activities mentioned in the application for advance ruling is concerned the second and third conditions are fulfilled. The applicant provides the service to the PHE Directorate of Government of West Bengal. So the services are provided to the State Government represented by the PHE Directorate.

All the activities are in relation to supply of drinking water in various parts of West  
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Bengal. They are also related to the supply of safe and quality drinking water. All these activities are parts of the JJM launched by the Central Government. As such, the activities are in relation to functions covered by serial no. 11 of the Eleventh Schedule to Article 243G and serial no. 5 of the Twelfth Schedule to Article 243W.

4.8 To answer this question we have to view the activities with reference to the related work orders issued by the concerned government department and the functional details of such activities. During the course of hearing the Authorised Representative of the applicant submitted that in the original application for Advance Ruling certain works had been referred to as 'potential services' since the work orders for those works had not been received at that time. Now the applicant has procured the related orders. So all the questions referred to in the application are supported by work orders issued by the PHE Directorate of Government of West Bengal.

From the details of the work orders placed before us we find following eight kinds of works have been allotted to the applicant:

- A) Comprehensive works for digital transformation and monitoring of mega schemes of the PHE Directorate of Government of West Bengal which *inter alia* includes designing and developing data collection tool through mobile application and up-gradation and modification thereof, field data collection by surveyor and data preparation in GIS platform and updating base data for visualising water supply scheme components.
- B) Enhancement of the Jalmitra application to facilitate comprehensive functionality assessment of household tap connections and maintenance and upgradation and modification of the android and web module.
- C) Digitisation of the transmission and distribution system and all assets of piped water supply schemes converting them to Keyhole Markup Language (.kml) files for uploading in the Pradhan Mantri Gati Shakti portal, along with digitization, preparation and upload of lithologic drawings received from divisions or sub divisions under support activities of JJM.
- D) Collection, scanning and digitisation of printed distribution drawings from divisions or sub-divisions of the directorate into Geo-referenced CAD files and uploading them in the PHED 'Scheme Drawing & Litholog' module along with development of a GIS tool facilitating user friendly, integrated data entry panel designed for capturing essential attributes such as material, diameter and connection points to convert drawing into an in-built drawing under support activities of JJM.
- E) Organising orientation programme for ISAs and DPMU and Engineer Officers on functionality assessment (Lal Mitra Application – web and mobile application)

along with evaluation of performance in the Resources Division of PHE Directorate of Government of West Bengal.

F) Designing and development of mobile and web application for generation of Unique Tap Water Identity (in short UTWID) number for the beneficiaries having FHTC connection for managing, monitoring and sustaining water supply services in the post - JJM phase.

G) Up-keeping and hosting of WhatsApp bot platform to optimise data accessibility, enhanced service delivery and operational efficiency of the directorate.

All the above work orders have been given by the Resources Division of the PHE Directorate of Government of West Bengal.

H) Validation of field level data of FHTC for error free database in different Pipe Water Supply schemes under Jagatballavpur Block of Howrah Division of the PHE Directorate of Government of West Bengal.

The PHE Directorate of Government of West Bengal has mainly focused on delivering safe and reliable drinking water to rural households of the state through a comprehensive network of piped water supply schemes. This is a part of the larger nationwide effort under the JJM launched by the Government of India in 2019. The primary goal of JJM is to provide Functional Household Tap Connection (FHTC) to every rural household ensuring access to adequate quantity and quality of potable water. Under this scheme the PHE Directorate has provided nearly 96.89 lakhs of FHTC as of now. The data in relation to installation of FHTC, regularity and duration of water supply, installation of Piped Water Supply Schemes (PWSS) etc. are monitored on day-to-day basis. In order to effectively manage this extensive programme the PHE Directorate has integrated advanced technologies into its operations. For this purpose the directorate has implemented digital asset management system to oversee the progress of the work undertaken by it. The utilisation of GIS tools and analysis of WebGIS data plays a crucial role in respect of data management. The work orders referred to here are related to this aspect of functioning of the PHE Directorate and also for organising orientation programmes for stakeholders. All these activities are related to development of software and application of certain software. There is no supply of goods in any form.

4.9 After the detailed study of the above work orders we are of the considered view that these work orders do not represent any kind of works contract or composite supplies having any supply of goods involved in them. The services can be regarded as pure services. As such, these services can be regarded as Pure Service and qualifies for exemption under serial no. 3 of Notification No. 12/2017-Central Tax (Rate) Dated 28.06.2017, as amended on the following grounds:

- i) Those are Pure Services.
  - ii) No works contract service or other composite supply involving supply of any goods is related to those works.
  - iii) Those pure services are provided to the Government of West Bengal represented by PHE Directorate.
  - iv) The specific activity of the services is in relation to function entrusted to a panchayat under Article 243G (vide serial no. 11 of the Eleventh Schedule) or to a municipality under Article 243W (vide serial no. 5 of the Twelfth Schedule).
- In view of the foregoing, we rule as under:

### **RULING**

1. Whether digitalisation and monitoring of Mega Schemes; enhancing the Jal Mitra application; digitization of the Piped Water Supply schemes; collection, scanning and digitization of printed distribution drawings along with development of a GIS tool; relevant data management, analysis and documentation; organizing Orientation Programmes for Implementation Support Agencies (in short ISAs) of District Project Management Unit (in short DPMU) and Engineer Officers on functionality assessment along with evaluation of performance under support activities of Jal Jeevan Mission (in short JJM); and other technical consultancy services relating to water distribution networks for Directorate of Public Health Engineering across West Bengal in relation to water distribution networks are classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?

**Answer:** The answer is in the affirmative on the basis of facts and records placed before us.

2. Whether services of acquiring of field level data of different Piped Water Supply Schemes; designing and Developing mobile and web application for generation of Unique Tap Water Identity (UTWID) number; upkeeping and hosting of WhatsApp bot Platform; preparation of maps and other technical consultancy services relating to water distribution networks in various districts of West Bengal for PHE Directorate in relation to water distribution networks be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?

**Answer:** The answer is in the affirmative on the basis of facts and records placed before us.

3. In case where the answer to question No 1 is in negative, what shall be the classification and the rate of tax?

**Answer:** The question does not arise in view of answer to question 1.

4. In case where the answer to question No 2 is in negative, what shall be the classification and the rate of tax?

**Answer:** The question does not arise in view of answer to question 2.

Sd/-  
(SHAFEEQ S.)  
Member  
West Bengal Authority for Advance Ruling

Sd/-  
(JAYDIP KUMAR CHAKRABARTI)  
Member  
West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 9<sup>th</sup> December, 2025

To,  
RIMITA MUKHERJEE  
122/BL-A/GF/3, Ground Floor, Mitrapara Road,  
Naihati, North 24 Pgs, Pincode-743165

Copy to:

- (1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B.Connector, Kolkata-700107
- (2) The Commissioner of State Tax, West Bengal,14, Beliaghata Road, Kolkata-700015
- (3) The Charge Officer, Barrackpore Charge, 2/3 floor,J.L. No-26, Village-Mahishpota,P.O-Natagarh, P.S.-Ghola, 24 Pgs(N), Pincode-700113
- (4) The Commissioner, CGST & CX, Kolkata North Commissionerate, Shantipally, R.B.Connector, Kolkata-700107
- (5) Office Copy