



सत्यमेव जयते

BEFORE THE AUTHORITY FOR ADVANCE RULINGS
for the State of Andhra Pradesh (Goods and Service Tax)
(5th Floor, O/o Chief Commissioner of Commercial Taxes, D.No:5-56, Block-B, R.K
Spring Valley Apartments, Edupugallu, Vijayawada-521151.)

Present:

Sri. J.V.M Sarma (Member)

Sri.Amaresh Kumar (Member)

The Second day of August, 2018

Order Ruling No. AAR/AP/04(GST)/2018
In
Application No.AAR/14(GST)/2018

1	Applicant	M/s The KCP Cements Limited (GSTIN:37AAACT8046J1Z1) # 14-1-21, Srisailam Road, Macherla-522426
2	Jurisdictional Officer	Superintendent (Central Tax), Macherla Range,
3	Present for the Applicant	Sri. K.Pitcheswara Rao
4	Present for the Jurisdictional Officer	Remarks Received
5	Date of Personal hearing	25 th June 2018

Note: Under Section 100 of the APGST Act'2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section 99 of APGST Act'2017, within a period of 30 days from the date of service of this order.

[Signature]

[Signature]

M/s The KCP Cements Limited, (hereinafter also referred as applicant), having GSTIN: 37AAACT8046J1Z1, # 14-1-21, Srisailam Road, Macherla, are engaged in manufacturing and sale of 'Cement'.

2. The applicant had filed an application in Form ARA-01, for seeking advance ruling on certain issues through online on 02.07.2018 vide acknowledgment No. SRA268825. The issues on which the clarification sought by the applicant are as follows..

- ❖ .Admissibility of Input Tax Credit of tax paid on inputs/ input services
- ❖ Used in manufacturing cement which is in turn used for setting up a Silo, and other bought out items used for setting up a Silo
- ❖ Classification of royalty paid in respect of Mining lease under 'Licensing services for the right to use minerals including its exploration and evaluation falling under the heading 9973 attracting GST at the same rate of tax as applicable on supply of like goods involving transfer of title in goods'.

3. In this connection, the authority for advance ruling requested for remarks of jurisdictional officer i.e. Superintendent, Macherla Range, as the taxpayers was allotted to 'Centre' as per Section 98(1), and received remarks from the jurisdictional officer that no proceedings are pending before any authority on the issues raised by the applicant in his application.


4. Based on the remarks of the jurisdictional officer, this authority had called the applicant to attend personal hearing on 25th June 2018.


5. The applicant made a request through mail dated 22.06.2018 for withdrawal of their advance ruling application, even prior to personal hearing.

6. Keeping in view of the request made by the applicant, the authority passed the following order:

RULING/ORDER

Since the applicant withdrew the application before personal hearing, the same is dismissed. Accordingly, the application "disposed off".


(J.V. M. SARMA)
Member – State Tax
Joint Commissioner (State Taxes),
Authority for Advance Ruling,
Andhra Pradesh.


(AMARESH KUMAR)
Member – Central Tax
Joint Commissioner (Central Taxes),
Authority for Advance Ruling
Andhra Pradesh.