MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, 8th floor, H-Wing, Mazgaon, Mumbai – 400010.

(Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri B. Timothy, Addl. Commissioner of Central Tax, (Member)
(2) Shri B. V. Borhade, Joint Commissioner of State Tax,(Member)

GSTIN Number, if any/ User-id		27AAGCB4093B1ZW
Legal Name of Applicant		**Bauli India Bakes and Sweets Private Limited**
Registered Address/Address provided while obtaining user id		201,Pentagon Tower 3, Slip Road to Tower-3/4, Magarpatta City, Hadapsar, Pune -411028.
Details of application		GST-ARA, Application No. 108 Dated 07.01.2019
Concerned officer		Dy. Commr. of S.T. (PUN-VAT-E-616) Pune.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Factory / Manufacturing
B	Description (in brief)	The Applicant was initially engaged in the business of trading in bakery products. In 2016, Bauli started setting up a factory for the manufacture of such goods.
Issue/s on which advance ruling required		(iv) admissibility of input tax credit of tax paid or deemed to have been paid
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

PROCEEDINGS

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by **M/s Bauli India Bakes and Sweets Private Limited,** seeking an advance ruling in respect of following questions.

1. Whether the input tax credit availed by the applicant in respect of capital goods received prior to 01 July 2017 is admissible to the applicant?
2. Whether while determining the liability to pay tax on the outward supplies made by the applicant, the applicant can adjust the input tax credit in respect of the capital goods procured by it prior to 01 July 2017?

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further, henceforth for the purposes of this Advance Ruling, a reference to 'GST ACT' would mean CGST Act / MGST ACT.

02 FACTS AND CONTENTION – AS PER THE APPLICANT

The submissions, as reproduced verbatim, could be seen thus-

STATEMENT OF RELEVANT FACTS HAVING A BEARING ON THE QUESTION AS PROVIDED IN ANNEXURE - 1

1. Brief background:

1.1 Bauli India Bakes & Sweets Private Limited (hereinafter referred to as "Bauli" or "the Applicant") is a company incorporated under the provisions of the Companies Act, 1956 and having its place of business at Baramati.

1.2 The Applicant was initially engaged in the business of trading in bakery products. In 2016, Bauli started setting up a factory for the manufacture of such goods. Accordingly, Bauli had obtained its Central Excise Registration as a "Manufacturer" on 27 December 2016 and was also filing its Central Excise Returns on a periodical basis.

1.3 The commercial production of the same started in September 2017.

1.4 In pursuance of carrying out such manufacturing activity from its newly set-up factory, Bauli had started procurement of certain capital goods in the pre-GST regime i.e. prior to 01.07.2017. These capital goods were also received by Bauli in its factory prior to 01 July 2017.

1.5 Until 30 June 2017, the final products intended to be manufactured by Bauli using the above mentioned capital goods were classifiable under Chapter 190590 and attracted NIL duty under the erstwhile Central Excise Tariff Act, 1975.

1.6 From July 2017, a new Indirect Tax regime i.e. Goods and Service Tax ("GST") was introduced in India by way of introduction of the following legislations:

1.6.1 Central Goods and Service Tax Act, 2017 ("CGST Act")

1.6.2 State wise Goods and Service Tax Legislation ("SGST Act")

1.6.3 Integrated Goods and Service Tax Act, 2017 ("IGST Act")

1.6.4 Union Territory Goods and Service Tax Act, 2017 ("UTGST Act")

1.7 With the advent of GST, the above final products manufactured by the Applicant are chargeable to GST at the rate of 18% from 1 July 2017 vide Notification No. 1/2017 - Central Tax (Rate) dated 28 June 2017.

1.8 Considering the fact that the final products of Bauli are now liable to GST it wishes to understand whether the CENVATABLE duties namely Central Excise Duty, CVD or SACD paid on such capital goods prior to the GST Regime could be availed as input tax credit under the CGST Act 2017.

1.9 Bauli wishes to make a detailed submission herein below to demonstrate its eligibility for availing such credit of the capital goods procured prior to the GST regime and requests an advance ruling to be pronounced in relation to the same.

STATEMENT CONTAINING APPLICANT'S INTERPRETATION OF LAW IN RESPECT OF THE QUESTION RAISED IN ANNEXURE - 1

1. ADMISSIBILITY OF INPUT TAX CREDIT IN REPSECT OF CAPITAL GOOS PROCURED UNDER PRE-GST REGIME

In the present case it is important to note that the capital goods in question were received by the Applicant prior to GST Regime upon payment of applicable Central Excise/Customs Duties. Considering the above facts, it would be relevant to examine the provisions of Rule 6(4) of the CENVAT Credit Rules, 2004 (hereinafter referred to as "CCR").

1.1 Rule 6(4) of CCR - Availment of credit in case of capital goods used in the manufacture of exempt goods

1.1.1 In the present case, at the time when the capital goods were received in the factory the final products for which they were intended to be used were liable to excise duty at NIL rate. Accordingly, whether or not credit should be made available in such a case needs to be determined in terms of the provisions of the CCR.

1.1.2 Rule 6(4) of CCR deals with the provisions relating to availment of credit in case of capital goods which are used in the manufacture of exempt goods or for provisions of exempt services.

1.1.3 Prior to 01 April 2016, Rule 6(4) of the CCR read as under:

'No CENVAT credit shall be allowed on capital goods which are used exclusively in the manufacture of exempted goods or in providing exempted services, other than the final products which are exempt from the whole of duty of excise leviable thereon under any notification where exemption is granted based upon the value or quantity of clearances made in a financial year'

[Copy of Rule 6(4) prior to amendment is attached herewith and marked as Exhibit 'A')

1.1.4 The aforesaid rule provides that if the capital goods are used exclusively for production of exempted goods then CENVAT credit on the said goods would not be available. In the past with regard to the same, a dispute arose that if on the date of receipt of capital goods it is intended to be used for manufacture of exempted goods, it would not be eligible for CENVAT Credit and this would have an adverse effect in those cases where capital goods were subsequently used for dutiable manufacture.

1.1.5 Attention is invited in this regard to the dispute in the **case of *Surya Roshni Limited*** The Hon'ble Delhi Tribunal in this case had held that the availability of CENVAT credit in respect of capital goods is to be looked into at the time of receipt of the capital goods. If the capital goods are exclusively used in the manufacture of exempted products at the time of its receipt, CENVAT credit will not be available to the manufacturer. It was also

held that if subsequently, the exempted product becomes dutiable on account of withdrawal of exemption or the manufacturer puts the capital goods to other use, it would not revive the question of CENVAT credit which stands determined at the time the capital goods were received.

[Copy of the above case-law is attached herewith and marked as Exhibit 'B']

1.1.6 Similar view was taken by Hon'ble Mumbai Tribunal in the case of ***Spenta International Limited*** wherein the Larger Bench held that to determine as to whether the capital goods are used exclusively for manufacture of exempted products or not, the date of receipt should be considered. Hence, it was held that the test of eligibility of CENVAT Credit in respect of the capital goods has to be determined at the time of its usage. ***[Copy of the above case-law is attached herewith and marked as Exhibit 'C']***

1.1.7 Thus, the aforementioned provision was causing hardship to the taxpayers. Typically, capital goods involve huge investment and there were cases where such capital goods were subsequently used for manufacture of dutiable goods. Hence, to extend the benefit to such manufacturers Rule 6(4) was amended to bring benevolent provision for the advantage of the manufacturers.

1.1.8 Subsequently, rule 6(4) of the CCR was amended by the Finance Act, 2016 vide Notification No. 13/2016-CE (N.T.) as under:

'No CENVAT credit shall be allowed on capital goods used exclusively in the manufacture of exempted goods or in providing exempted services for a period of ***two years from the date of commencement of the commercial production*** *or provision of services, as the case may be, other than the final products or output services which are exempt from the whole of the duty of excise leviable thereon under any notification where exemption is granted based upon the value or quantity of clearances made or services provided in a financial year.....'*

1.1.9 It can be observed from the aforesaid rule that credit of such capital goods will not be available which are exclusively used for manufacture of exempt goods for a period of two years or more. The definition of exempt goods as defined in Rule 2(d) of the CCR includes goods which are chargeable to NIL rate of duty. The credit in such cases would be available only if the capital goods are not used for manufacture of exempted goods for more than two years from the date of commencement of production. However, if the capital goods are used for manufacture of dutiable or taxable goods within the period of 2 years, it would be eligible for full credit in terms of the above Rule 6(4) contained in CCR.

1.1.10 In the current case, the final goods in question have become taxable under GST at the rate of 18% from 01 July 2017. Hypothetically, if the final products manufactured by the Applicant would have become liable to Central Excise Duty on 01 July 2017, in terms of above Rule 6(4), the Applicant would have become eligible to avail CENVAT Credit of capital goods in as much as these goods would be for manufacture of dutiable goods within the period of 2 years of their receipt.

1.1.11 In the instant circumstance, the goods have become liable to GST which includes corresponding in-built tax equivalent to Central Excise Duty, as Central Excise has been subsumed in GST. Therefore, in terms of Rule 6(4) the capital goods in the instant case would be used for manufacture of dutiable goods (i.e. taxable goods under GST) within a period of 2 years, and hence, credit in this case would be eligible under CCR. It could be said that conditions contained in Rule 6(4) have been met, in as much as, GST is applicable on the final products and would be paid by the Applicant.

1.1.12 Basis the above, an analogy could also be drawn that as per Rule 6(4) an assesse is eligible to avail CENVAT credit on capital goods within two years from the date as provided therein. However, the credit will become available for use on the date when the output produced from such capital goods becomes dutiable or it is used in the manufacture of dutiable final products.

1.1.13 Hence, CENVAT Credit in respect of such capital goods is admissible under CCR if the capital goods are used in the manufacture of dutiable/taxable goods within the period of 2 years.

1.1.14 However, since the final products in the present case have become taxable in the GST regime, it would be important to examine whether the above benefit or right granted under the CCR survives under the GST Regime. In this regard it would be important to understand the provisions contained in the repeals and saving clause contained in the GST regulations.

2. REPEAL & SAVING CLAUSE

2.1 Section 174 of the CGST Act lays down the law in this regard i.e. the law related to *repeal and saving?* The saving clause of the GST Legislation *vide* section 174(2) of the CGST Act, 2017 reads as follows:

(2) the repeal of the said Acts *and the amendment of the Finance* Act, *1994 (hereafter referred to as "such amendment" or "amended Act", as the case may be) to the extent mentioned in the sub-section (1) or section 173 shall not --*

(a) revive anything not in force or existing at the time of such amendment or repeal; or

(b) affect the previous operation of the amended Act or repealed Acts *and orders or*

anything duly done or suffered thereunder; or (c) ***affect any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Act or repealed Acts or orders under such repealed or amended*** Acts:.....

2.2 Section 174 of the CGST Act, 2017 clearly mentions that any *'right', 'obligation' or "liability'* which was **acquired, accrued or incurred** under the repealed acts will not be affected by repealing of erstwhile Central Excise Regulations. Similarly, section 6 of the General Clauses Act, 1897, which deals with *'Effect of Repeal'*, reads as under:

"6. Effect of repeal. Where this Act, or any (Central Act] or Regulation made after the commencement of this Act, repeals any enactment hitherto made or hereafter to be made, then, unless a different intention appears, the repeal shall not

(a).....

(b) affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or

(d)....

(e).....

2.3 It is pertinent to note that the aforesaid provisions (section 174 of the CGST Act and section 6 of the General Clauses Act) lay down that the repeal of erstwhile Acts would not affect the right and privilege acquired under the earlier Acts. In other words, acts done or not done or liabilities incurred or not incurred and rights available thereon may not be affected due to repeal of the Act. The object of these provisions is to prevent the obliteration of a statute in spite of its repeal so as to keep intact rights acquired or accrued and liabilities incurred during its operation, and permit continuance or institution of any legal proceedings or recourse to any remedy which may have been available before the repeal for the enforcement of such rights and liabilities.

2.4 Further, the savings of rights and liabilities is in respect of those rights and liabilities which were acquired or incurred under a repealed statute and not under the general law which is modified by a statute. The distinction between what is and what is not a right is often the subject of distinct judicial interpretations. In the case of ***Gajraj Singh vs. State Transport Appellate Tribunal***, the Hon'ble Supreme Court held as under:

"What is unaffected by the repeal of a statute is a right acquired or accrued under it and not a mere 'hope or expectation of, or liberty to apply for, acquiring a right."

[Copy of the above case-law is attached herewith and marked as Exhibit 'D')

2.5 In the instant case, CENVAT credit is a right conferred upon the taxpayer by law i.e. a right a*cquired* or *accrued* under law, and it is not mere hope or expectation of acquiring any right. The said right was made available to manufacturers under the erstwhile Central Excise Regime. In a number of cases the Courts have held that CENV*A*T credit is the right of the taxpayer. Attention is invited in this regard to the following decisions:

a. Star Drugs & Research Labs Ltd.5

b. Dhampur Sugar Mills Ltd.6

(Copies of the above case-laws are attached herewith and marked as Exb. 'E' & Exb. 'F']

2.6 Moreover, this was a substantial right made available to the manufacturers and output providers under the earlier regime. The Supreme Court in the **case of *Hari Chand Shri Gopal*** has held that procedural aspects should not impede substantial benefits. It is submitted that when it comes to substantive provisions, the new law should be in conformity with the old law and the same should not be dented under the transition provisions.

[Copy of the above case-law is attached herewith and marked as Exhibit 'G']

2.7 Attention is also invited to the case of ***Gammon India Limited*** wherein the Apex Court laid down that if a later enactment supersedes an earlier enactment or puts an end to an earlier law, presumption as to the continuance of the rights accrued and liabilities incurred under the superseded enactment remains, unless there were sufficient indications, express or implied, in the later enactment so as to obliterate the earlier law. It was held that whenever there was repeal and simultaneous re-enactment, it has to be considered as reaffirmation of the old law and provisions of the repealed Act would continue in force uninterrupted unless the re-enacted enactment reveals contrary intention to the provisions of the repealed Act.

[Copy of the above case-law is attached herewith and marked as Exhibit 'H']

2.8 Therefore, in view of the above it is submitted that in terms of Section 174 contained in the CGST Act, the right to avail CENVAT Credit which was allowable under CCR if the final products become taxable should not get affected due to introduction of GST. In other words, if the recipient was eligible to avail capital goods credit had its products been taxable in the erstwhile regime, it would not jeopardise the claim of CENVAT credit if such goods have become taxable in the GST Regime.

2.9 Therefore, credit as per Rule 6(4) of the CCR is a right which shall not be denied to the taxpayer on the ground that the said Rule 6(4) is no longer in force. In terms of the repeal provisions, Rule 6(4) of CCR would survive and the right should accrue to the Applicant.

3. ADMISSIBILITY OF CREDIT UNDER SECTION 18(1)(D) OF THE ACT WHERE AN **EXEMPT SUPPLY SUBSEQUENTLY BECOMES A TAXABLE SUPPLY**

3.1 Attention is invited to the provision of section 18(1)(d) of the CGST Act which reads as under:

Where an exempt supply of goods or services or both by a registered person becomes a taxable supply, such person shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock relatable to such exempt supply and on capital goods exclusively used for such exempt supply on the day immediately preceding the date from which such supply becomes taxable:

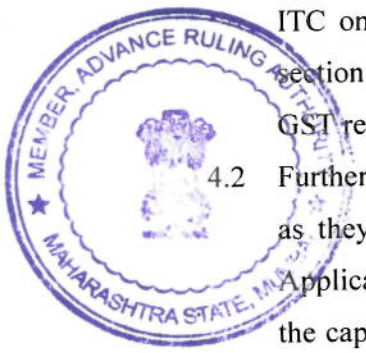
Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed'

3.2 The above provision clearly indicates that credit of capital goods acquired (in the GST Regime) initially for manufacturing exempted goods which later on become taxable is available as credit with appropriate reduction. Though the above provision would apply in the context of capital goods acquired in the GST regime yet, the same analogy would also be equally applicable in the case wherein capital goods were procured in the erstwhile regime and used in the GST regime.

3.3 In view thereof, it does not appear to be the intention of the law makers to deny credit of capital goods which were in transition and are now used in the GST regime for taxable operations considering the fact that the benefit of carry forward is allowed to transactions effected during the GST regime by virtue of section 18(1)(d).

4. ELIGIBILITY OF SUCH CAPITAL GOODS FOR INPUT TAX CREDIT IN THE GST REGIME

4.1 In terms of the above discussion, it could be said that the Applicant is eligible to avail the ITC on 01 July 2017 in terms of Rule 6(4) of the CCR read with section 174(2) and section 18(1) (d) of the CGST Act since its final products became liable to GST in the GST regime.



4.2 Further, under GST regulations, such capital goods would be eligible for input tax credit as they would be used in the course of or for the furtherance of the business of the Applicant and would have been capitalized in its books of accounts. It is note-worthy that the capital goods in the present case are in the nature of plant and machinery and as such are not covered in any of the negative items specified in the GST regulations which are not eligible for input tax credit. Therefore, in our view the capital goods in the present case are admissible for input tax credit under GST regulations as well.

5. CONCLUSION

Based on the above submissions, the Applicant submits that it should be allowed to avail CENVAT credit of capital goods procured prior to the GST Regime as opening CGST credit in terms of Section 174(2) and section 18(1)(d) of the CGST Act.

03. CONTENTION – AS PER THE CONCERNED OFFICER

The submission, as reproduced verbatim, could be seen thus-

M/s Bahuli India Bakes & Sweet Pvt Ltd had made application for advance ruling regarding

1) *Input tax credit availed by dealer in respect of capital goods received prior to 1 July 2017 is addmissible to dealer or not.*
2) *Whether the dealer can adjust the input tax credit in res pest of the capital goods procured by it prior to 1 july 2017 against the tax liability on the outward supplies.*

Regarding above questions, I am submitting following report with approval of Hon. Joint Commr. LTU-2 Pune. As per provision of section 18(1) d) of the CGST Act, pertains to the pre GST Regime, since the commodity is exempt in the pre GST regime, Cenvat Credit was not allowed on capital goods used in manufacuture of exempted goods. Hence ITC in respect of capital goods procured in pre GST regime can not granted .

04. HEARING

Preliminary hearing in the matter was held on 07.02.2019. Sh. Nitin S. Shah, Advocate, appeared and requested for admission of their application. Jurisdictional Officer Ms. Rupali Mahadik, Dy. Commr. of State Tax (E-616) Pune division, Pune, appeared but did not make any written submissions.

The application was admitted and called for final hearing on 06.03.2019. Sh. Nitin S. Shah Advocate, appeared, & made oral and written submissions. Jurisdictional Officer Ms. Rupali Mahadik, Dy. Commr. of State Tax (E-616) Pune division, Pune, appeared & requested that she may be allowed to submit written contention within 8 days. We heard both sides.

05. OBSERVATIONS AND FINDINGS:

We have gone through the facts of the case and written submissions made by applicant and jurisdictional officer on record. The issue put before us is in respect of applicability of input tax credit on capital goods procured before GST regime. Facts of case relevant for the present purpose those are as below:

The applicant is a registered company under the provisions of the Companies Act, 1956 and GST ACT 2017, having its place of business at Baramati, in Maharashtra state. Applicant was initially engaged in the business of trading in bakery products and started setting up a factory for the manufacture of such goods in 2016. Accordingly, they obtained Central Excise Registration as a "Manufacturer" on 27 December 2016 & commercial production of the same was started in September 2017 i.e. after starting of GST ACT. For carrying out such manufacturing activity from their newly set-up factory, applicant had procured certain capital

goods prior to 01 July 2017. As per the erstwhile Central Excise Tariff Act, 1975, nil duty was attracted on the manufactured product up to 30.6.2017.

With the advent of GST, the final products manufactured by the Applicant are taxable under GST from 1 July 2017. Now applicant wishes to understand whether the CENVATABLE duties namely Central Excise Duty, CVD or SACD paid on such capital goods prior to the GST Regime could be availed as input tax credit under the CGST Act 2017 for discharging output liability. The questions posed by the applicant before us are reproduced as follows.

1) Whether the input tax credit availed by the applicant in respect of capital goods received prior to 01 July 2017 is admissible to the applicant?
2) Whether while determining the liability to pay tax on the outward supplies made by the applicant, the applicant can adjust the input tax credit in respect of the capital goods procured by it prior to 01 July 2017?

We find that the issue is limited and related to the availment of input tax credit (ITC) paid on the capital goods of plant and machinery pre GST period which in turn is used in the manufacturing activity of the finished products under the GST regime.

We have gone through the impugned questions or issues raised in the Advance Ruling application filed by the Applicant and we feel it necessary first to decide whether the questions are covered under Section 97(2) of the CGST Act, 2017, and thus maintainable, or liable for rejection. Having said so, we invite attention to the questions that can be posed in an application for an Advance Ruling under the provisions of the GST Act. Sub-section (2) of section 97 is the relevant section which is reproduced as below:

(2) The question on which the advance ruling is sought under this Act, shall be in respect of,—

a. classification of any goods or services or both;
b. applicability of a notification issued under the provisions of this Act;
c. determination of time and value of supply of goods or services or both;
d. admissibility of input tax credit of tax paid or deemed to have been paid;
e. determination of the liability to pay tax on any goods or services or both;
f. whether applicant is required to be registered;
g. whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

We observe in the instant case having regard to the nature of transaction the questions which are being contested are not about –

i. the classification of any goods or services or both.
ii. the applicability of a notification issued under the provisions of the GST Act.
iii. the determination of time and value of supply of goods or services or both.
iv. the admissibility of input tax credit of tax paid or deemed to have been paid.

However we find that the present questions are in respect of (d) above that pertains to admissibility of Input tax credit. The expression Input tax credit is defined u/s 2(63) of the GST Act as being *"input tax credit" means the credit of input tax.*

Further the term Input tax has been defined u/s 2(62) of the GST Act as –

S.2(62) "input tax" in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—

(a) the integrated goods and services tax charged on import of goods;

(b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;

(c) the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;

(d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or

(e) the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act, but does not include the tax paid under the composition levy;

The above definitions help us to understand that the input tax sought in the present application is not in respect of input tax credit of tax paid or deemed to have been paid under the GST Act.

We are of the clear view from the collective readings of provisions viz. - Clause (63) and (62) of Section 2 of the CGST Act that, the question enumerated at (d) of Section 97(2), supra does not deal with the admissibility of the credit of taxes paid other than the taxes mentioned in the Clause (62) of Section 2 of the CGST Act, 2017, which has been cited herein above. In other words, Section 97(2), which encompasses the questions, for the ruling by the AAR does not deal with the input tax credit of the service tax or VAT paid under the erstwhile laws.

Since the Appellant has raised questions on the admissibility of the credit of the CENVAT paid, under the pre-GST regime, on capital goods, it is held that this authority does not have jurisdiction to pass any ruling on such matters.

In view of the above discussion, we reiterate that the questions posed before us are not the questions in respect of which an Advance Ruling can be sought under the GST Act. In view thereof, we find that the impugned application is not maintainable. No proceedings of Advance Ruling under the GST Act lie in the instant case.

06. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 108/2018-19/B- 36 **Mumbai, dt.** 08/4/2019

For reasons as discussed in the body of the order, the questions are answered thus –

The application for advance ruling is rejected, being non-maintainable.

PLACE - Mumbai

DATE - 08/04/2019

—sd—
B. TIMOTHY
(MEMBER)

—sd—
B. V. BORHADE
(MEMBER)

CERTIFIED TRUE COPY

MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Jurisdictional Commissioner of Central Tax. Churchgate Mumbai
5. Joint commissioner of State Tax, Mahavikas for Website.

Note :- An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India building, Nariman Point, Mumbai – 400021.