



**RAJASTHAN AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX**

**KAR BHAWAN, AMBEDKAR CIRCLE, NEAR  
RAJASTHAN HIGH COURT  
JAIPUR - 302005 (RAJASTHAN)**



**ADVANCE RULING NO. RAJ/AAR/2019-20/14**

J.P.Meena Additional Commissioner	:	Member (Central Tax)
Hemant Jain Joint Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s M/s Indo Autotech Ltd., Plot No. DTA 01/02-03-04, Phase-II, Mahindra World City, Tehsil- Sanganer, Jaipur, Rajasthan 302037
GSTIN of the applicant	:	08AABCI6282N2Z1
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	d. Admissibility of input tax credit of tax paid or deemed to have been paid;
Date of Personal Hearing	:	04.07.2019
Present for the applicant	:	Shri Manoj Mohanty and Shri Harish Kumar Dixit (Authorised Representatives)
Date of Ruling	:	08.07.2019

**Note:** Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.



- *At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".*
- *The issue raised by M/s Indo Autotech Ltd., Plot No. DTA 01/02-03-04, Phase-II, Mahindra World City, Tehsil- Sanganer, Jaipur, Rajasthan 302037 (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (d) given as under :*
  - d. Admissibility of input tax credit of tax paid or deemed to have been paid;
- Further, the applicant being a registered person (GSTIN is 08AABCI6282N2Z1 as per the declaration given by him in Form ARA-01) the issue raised by the applicant is neither pending for proceedings nor proceedings were passed by any authority. Based on the above observations, the applicant is admitted to pronounce advance ruling.

#### **1. SUBMISSION AND INTERPRETATION OF THE APPLICANT:**

The applicant has purchased industrial plots in Mahindra World City located in Tehsil- Sanganer, Jaipur, Rajasthan 302037 on long term lease. The developer i.e. M/s Mahindra World City has charged GST 18% on lease premium value of industrial plots under HSN 997212.

## **2. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT**

Whether the applicant is eligible to avail input tax credit of GST paid on long term lease of industrial plots taken from M/s Mahindra World City (Jaipur)?



### **3. PERSONAL HEARING**

In the matter personal hearing was granted to the applicant on 04.07.2019 at Room no. 2.29 NCRB, Statue Circle, Jaipur. Shri Manoj Mohanty and Shri Harish Kumar Dixit (Authorised Representatives) of applicant appeared for PH. During the PH, they submitted that they have more clarification regarding issues they raised in the application and therefore requested to withdraw their advance ruling application.

### **4. COMMENTS OF THE JURISDICTIONAL OFFICER**

The jurisdictional officer (Deputy Commissioner, CGST Division-G, Sector-10, Vidyadhar Nagar, Jaipur, Rajasthan 302005) has submitted his comments vide e-mail dated 31.05.2019 which can be summarized as under:

*In this regard it is stated that as per Section 16(1) of the CGST Act, 2017, credit of input tax charged on any supply of goods or services or both is admissible subject to the condition that they are used or intended to be used in the course or furtherance of business. In the present case the querist does not appear to be engaged in providing supply of such goods or services or both which may have nexus with the leased land and therefore in the opinion of this office credit of input tax paid on lease money does not appear admissible.*


**5. FINDINGS, ANALYSIS & CONCLUSION:**

Shri Manoj Mohanty and Shri Harish Kumar Dixit (Authorised Representatives) of applicant appeared for PH. During the PH, they requested to withdraw their advance ruling application and submitted an application dated 04.07.2019 in this regard.


6. In view of the foregoing, we rule as follows:-

**RULING**

Since the applicant has withdrawn the application, therefore no ruling is given.

  
J.P. MEENA  
Member  
(Central Tax)



  
HEMANT JAIN  
Member  
(State Tax)

**SPEED POST**

M/s Indo Autotech Ltd.,  
Plot No. 332-338,  
Sector-24, Faridabad,  
Haryana 121005

F.No. AAR/Indo-Autotech2/2019-20/104-07 Dated: 09/07/2019

Copy to:-

1. Commissioner, SGST & Commercial Taxes, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme-, Jaipur 302005.
2. Commissioner, CGST and Central Excise Jaipur Commissionerate, NCRB, Statue Circle, Jaipur, Rajasthan 302005.
3. Deputy Commissioner, CGST Division-G, Sector-10, Vidyadhar Nagar, Jaipur, Rajasthan 302005