

**GUJARAT AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX  
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,  
AHMEDABAD – 380 009.**



**ADVANCE RULING NO. GUJ/GAAR/R/2025/ 19**  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2024/AR/39)

**Date: 30 / 04/2025**

Name and address of the applicant		M/s. Royal Enterprise, (Vinesh Ranjitbhai Desai-Trade Name), 6/B, Arti Society, Opp. Madrasi Mandir, Maninagar, Ahmedabad-38008, Gujarat
GSTIN of the applicant	:	24AFKPD7897P1ZK
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-18, Range-5, Division-2.
Date of application	:	24.12.2024
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a)
Date of Personal Hearing	:	24.04.2025
Present for the applicant	:	Shri Nirmit Bhavsar

**Brief facts:**

M/s. Royal Enterprise, 6/B, Arti Society, Opp. Madrasi Mandir, Maninagar, Ahmedabad [for short –‘applicant’] is registered under GST and their GSTIN is 24AFKPD7897P1ZK.

2. This application has been filed sans any details about their business activity, the supply they are engaged in, their inputs, etc. The application however, includes an undated and unsigned letter, wherein they have sought a ruling on the classification & rate of tax in respect of commodities viz D M Water, Distil Water & Conductive Water.

3. Personal hearing was granted on 24.04.2025 wherein Shri Nirmit Bhavsar, appeared on behalf of the applicant. On being asked during the course of personal hearing as to why the application should not be rejected in terms of the proviso to section 98(2) of the CGST Act, 2017, on the grounds of it being vague and incomplete, the authorized representative fairly admitted that their application lacks the requisite details.



## Discussion and findings

6. At the outset, we would like to state that the provisions of both the CGST Act and the GGST 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 provisions under the GGST Act.

7. Before advertng to answering the question, we find it prudent to reproduce the relevant extract of Section 98(2) of the Central Goods and Services Tax Act, 2017, viz..

***Section 98. Procedure on receipt of application***

*(2) The authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:*

8. On going through the application, we are constrained to state that the application is vague, incomplete, and without any primary details about their business activity, viz, the supply they are engaged in, their inputs, etc. On going through the certificate of analysis from Navyug Analytical Laboratory dated 22.7.2023, [enclosed with the application in addition to the undated and unsigned letter mentioned above], it is not forthcoming as to how the same is relevant. In-fact the application is not accompanied with any write-up giving relevant facts having a bearing on the question raised before us. Further, even the authorized representative admitted during the course of personal hearing that the application lacks relevant details, write up, etc.

8. In view of the foregoing, we are left with no option but to rule as under:

## Ruling

We reject the application in terms of sub section (2) of Section 98.

  
(Kamal Shukla)  
Member (SGST)

Place: Ahmedabad  
Date: 30.04.2025



  
(P.B.Meena)  
Member (CGST)