MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.

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

BEFORE THE BENCH OF

(1) Shri. D.P. Gojamgunde, Joint Commissioner of, State Tax (Member)

(2) Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)

ARN No.		AD270725017020J
GSTIN Number, if any/ User-id		27AAAFL9484D1Z5
Legal Name of Applicant		**M/s. LUCRE INTERNATIONAL**
Registered Address/Address provided while obtaining user id		Shop no. 2, Evergreen apartment, Plot no, C-14, Sector no. 9, Airoli, Navi Mumabi, Mumbai, Maharashtra 4000708.
Details of application		GST-ARA, Application No. 52 Dated 18.12.2025
Concerned officer		Zone-Mumbai, Division-VII, Range-IV,
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Office/Sale Office
B	Description (in brief)	The applicant is a registered exporter engaged in the export of goods from India.
Issue/s on which advance ruling required		➢ Applicability of a notification issued under the provisions of this Act.
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. LUCRE INTERNATIONAL.** The applicant is seeking an advance ruling in respect of the following questions.

1. **Can applicant claim refund of unutilized ITC under Section 54(3) for export under LUT?**
2. **Can applicant claim such refund while also vailing customs-only duty drawback?**
3. **Is the second proviso to Section 54(3) applicable when drawback excluded central tax?**
4. **As post October 2017 there is only single rate of duty which doesn't include GST component, then GST refund can be claimed along with it?**

We have examinee the application and find that applicant's query is related to the refund of unutilized GST. We find that Section 97(2) of the CGST Act, 2017 reads as under:-

"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 find that questions related to admissibility of refund, calculation of the refund amount etc., are not covered under the provisions of Section 97(2). Accordingly, we find that no ruling can be given in respect of the questions raised by the applicant. Therefore, the present application is liable to be rejected. Hence the order. Therefore, the application is rejected.

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-52/2025-26/B- 112 **Mumbai, dt.** 09/06/2026

The query raised by the applicant is not maintainable in terms of Section 97(2) of the CGST Act, 2014. Accordingly, the application is rejected.

MEMBER ADVANCE RULING AUTHORITY ★ MAHARASHTRA

D.P. GOJAMGUNDE
(MEMBER)

Himani Dhamija
HIMANI DHAMIJA
(MEMBER)

Copy to:-
1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief 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. Online facility is available on **gst.gov.in** for online appeal application against order passed by Advance Ruling Authority.