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.		AD2708230222299V
GSTIN Number, if any/ User-id		27AAAFT2837L1ZX
Legal Name of Applicant		**M/s. TOLIA INDUSTRIES**
Registered Address/Address provided while obtaining user id		Plot No. D-4/2, Tolia Industries, Road No.16, Wagle Estate, Maharashtra, Thane, 400604.
Details of application		GST-ARA, Application No. 17 Dated 03.04.2025
Concerned officer		NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing
B	Description (in brief)	Applicant is manufacturer of steel balls and exports goods on CIF basis. Applicant required to declare freight and insurance on the shipping bills.
Issue/s on which advance ruling required		➢ Applicability of a notification issued under the provisions of the 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. TOLIA INDUSTRIES.** The applicant is seeking an advance ruling in respect of the following query.

Applicant includes freight & insurance in export invoice and paid IGST on either amount. But refund of IGST paid is on FOB basis. Which created mismatch among invoices shown in table 6 A & invoices on ICEGATE & can't get refunds of IGST paid on freight & insurance.

We have examined the application and find that applicant's question is related to the refund of GST paid by them. 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 refund and calculation of amount of refunds are not covered under the provision u/s. 97(2) of GST Act. Therefore, the present application is liable to be 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-17/2025-26/B- 113 **Mumbai, dt.** 09/06/2026

The query raised by the applicant is not maintainable before the Advance Ruling Authority in terms of Section 97(2) of CGST Act, 2017. Accordingly, the application is rejected.

D.P. GOJAMGUNDE
(MEMBER)

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.