

**PUNJAB AUTHORITY FOR ADVANCE RULING,  
GOODS AND SERVICE TAX, BHUPINDRA ROAD PATIALA  
147001, PUNJAB**

**ORDER NO. AAR/GST/PB/ 012      dated: 11/02/2022**

**Present:**

1. Ms. Varinder Kaur, Additional Commissioner of Central Tax  
(Member – Central Tax)
2. Mr. Showkat Ahmad Parray, Additional Commissioner of State Tax  
(Member – State Tax)

**Application Details:**

Name of applicant	M/S Sukhbir Agro Energy Limited
GSTIN	03AAECS2724A4Z0
Address	Guru Harsahai, Ferozepur, PUNJAB-152022
Details of application	AAR/GST/PB/009 dated 06/08/2018
Concerned Officer	ACST Ferozepur
Nature of activity (present/proposed) in respect of which advance ruling sought.	
A	Category
B	Description in brief
	Factory/Manufacturing
	Applicant has entered into a Power Purchase Agreement with Punjab State power corporation Limited (PSPCL) for supply of power to be generated from 2 Rice straw based biomass power projects of 15 MW capacity each regarding which letter of award has been issued to the applicant by Punjab Energy Development Authority (PEDA). The applicant has to establish two biomass based power plants and requires to procure the items listed in annexure to this order for the said purpose. Applicant wants to know about the classification of the goods mentioned in the annexure.
Issue(s) on which advance ruling is required.	
(i) Classification of goods and/or services or both.	

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*Varinder Kaur*  
11/2/22



	(ii) Applicability of a notification.
Question (s) on which advance ruling is required.	(i) whether the items purchased/to be purchased and used/to be used for producing/generating electricity from paddy straw/waste, as per annexed list, are covered in schedule-1- 5% (Sr. no. 234, Chapter/Heading/Sub-Heading/Tariff item 84 or 85 (e)- Waste to energy plants/devices under renewable energy devices and parts for their manufacture) of notification No. 1/2017- Integrated Tax (Rate) dated 28 <sup>th</sup> June, 2017 for the purpose of levy of GST.
Date of Personal Hearing	04.02.2022 & 11.02.2022
Present for applicant	None Appeared

1. M/s Sukhbir Agro Energy Limited, Guru Harsahai, Punjab, hereinafter referred to as 'applicant', had submitted an application for advance ruling in form GST ARA-01 vide his letter dated 06.08.2018 seeking to know "whether the items purchased/to be purchased and used/to be used for producing/generating electricity from paddy straw/waste, as per annexed list, are covered in schedule-1- 5% (Sr. no. 234, Chapter/Heading/Sub-Heading/Tariff item 84 or 85 (e)- Waste to energy plants/devices under renewable energy devices and parts for their manufacture) of notification No. 1/2017- Integrated Tax (Rate) dated 28<sup>th</sup> June, 2017 for the purpose of levy of GST."

*Verinder Kaur*  
11/2/22

*General*  
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#### **Proceedings Under Section 98 of CGST/PGST Act:**

2. In this regard personal hearings were held on multiple dates before the Advance Ruling Authority, Punjab, however, vide letter dated 09.02.2022 sent through e mail by Dr. Subhash C. Batra, authorized representative of the applicant, the applicant has requested for withdrawal of the application on the grounds that the matter was subsequently clarified through various explanations issued from time to time and therefore he doesn't wish to pursue the matter further.

#### **ORDER:**

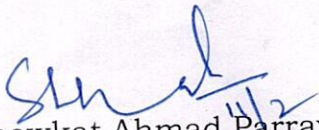
3. In view of the request of the applicant, without going into the merits of the issues and questions raised by the applicants, the application is

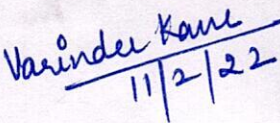


dismissed as withdrawn under section 98(2) of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017.

4. An Appeal against this order lies with the Punjab Appellate Authority for advance rulings, Chandigarh, in terms of Section 99 and Section 100 of the CGST Act, 2017 and Section 99 and Section 100 of the PGST Act, 2017 within a period of thirty days from the date of communication of this order.

**Note:** The provisions of CGST Act, 2017 and PGST Act, 2017 are almost same except a few provisions. Unless specific reference is made to such dissimilar provisions in the two acts, reference to provisions of CGST Act, 2017 would mean a reference to the same provisions of PGST Act, 2017 and vice versa.

  
Showkat Ahmad Parray  
Member, SGST

  
Varinder Kaur  
Member, CGST

To

M/S Sukhbir Agro Energy Limited  
Guru Harsahai , Ferozepur- 152022

PB/AAR/2022/56-60

Dated: 22-02-2022

Copy to:

1. The Special Secretary, Goods and Service Tax Council, 5<sup>th</sup> floor, Tower-II, Jeevan Bharti Bldg., Connaught Place, New Delhi w.r.t. F. No. 193/Advance Ruling/ GSTC/2017 dated 01.05.2018.
2. The Commissioner of State Taxes, Punjab.
3. The Commissioner, CGST, Ludhiana, GST Bhawan, Rishi Nagar, Ludhiana.
4. The Assistant Commissioner of State Taxes, Ferozepur.
5. The Assistant Commissioner CGST Division, Ferozepur.