

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

**ORDER NO. AAR/GST/PB/013**

**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 and GSTIN of the applicant(s)	M/s Harsh Agro GSTIN: 03AAHFH4809H1ZL M/s Jatin Agro GSTIN: 03AABAJ2189B1Z6, M/s Dheer Agri Godowns, GSTIN: 03AAJFD6526B1ZX M/s H.S. Agro, GSTIN: 03AAAAH7197Q1Z4 M/s Jagat Agro, GSTIN: 03AABAJ2188A1Z9 C/o M/s Sukhbir Agro Energy Limited A-4, Green Park Main, New Delhi-110016 Mob. No. 9910500457	
Details of application	AAR/GST/PB/006 dated 05/06/2018	
Concerned Officer	ACST, Ferozepur, Jalandhar 3. Assistant Commissioner CGST Division, Ferozepur, Amritsar II.	
Nature of activity (present/proposed) in respect of which advance ruling sought.		
A	Category	Warehouse/Depot
B	Description in brief	Under the Private Investors Guarantee (PEG)- 2008 scheme, there are two types of PEG warehouses namely 1. On lease only basis 2. On lease and service basis In case of lease only basis, godowns have been built by the private investor and have been leased to the nodal agency which manages the storage, preservation and warehousing of the stocks of the FCI

*Varinder Kaur*  
11/2/22



	stored therein. Whether this arrangement with private investor falls under the classification of 'Storage and Warehousing of Agricultural produce and rice and is therefore exempt from payment of GST?
Issue(s) on which advance ruling is required.	(i) Classification of goods and/or services or both. (ii) Applicability of a notification.
Question (s) on which advance ruling is required.	(i) whether GST is exempt or is applicable on the private Entrepreneurs Godowns built under PEG-2008 scheme of the FCI and leased out to Nodal Agency (PUNGRAIN) on 'Lease only basis' for the storage of FCI's food grain stocks (Wheat and Rice).
Date of Personal Hearing	11.02.2022
Present for applicant	None Appeared

1. M/s Harsh Agro and others, as detailed in the table above and hereinafter referred to as 'applicants', had submitted an application for advance ruling in form GST ARA-01 dated 05.06.2018 seeking to know "whether GST is exempt or is applicable on the private Entrepreneurs Godowns built under PEG-2008 scheme of the FCI and leased out to Nodal Agency (PUNGRAIN) on 'Lease only basis' for the storage of FCI's food grain stocks (Wheat and Rice)."

#### **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 applicants, the applicants have requested for withdrawal of the application on the grounds that the matter was clarified by FCI in its circular dated 31.07.2018 and a clarification in this regard was also received by FCI from Department of revenue through letter dated 31.12.2018 and therefore they don't wish to pursue the matter further.

#### **ORDER:**

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

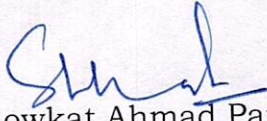
*Shruti*  
11/2/22  
*Kavay*

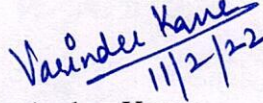


dismissed as withdrawn under section 98(2) of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017.

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 Harsh Agro  
# 52, Fort Road Ferozepur,  
M/s Jatin Agro  
# 52, Fort Road Ferozepur  
M/s DheerAgriGodowns,  
# SangheJangir, Hospital Road, Nakodar, Jalandhar.  
M/s H.S. Agro,  
#Shri Ram chowk, Guruharsahai, Ferozepur Cantt,  
M/s Jagat Agro,  
# Model Town Guruharsahai, Ferozepur Cantt,  
C/o M/s Sukhbir Agro Energy Limited  
A-4, Green Park Main, New Delhi-110016  
Mob. No. 9910500457

PB/AAR/2022/6168

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 Commissioner, CGST, Jalandhar, camp office GST Bhawan, Rishi Nagar, Ludhiana.
5. The Assistant Commissioner of State Taxes, Ferozepur, Jalandhar 3.
6. The Assistant Commissioner CGST Division, Ferozepur, Amritsar II.