

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

**ORDER NO. AAR/GST/PB/028**

**DATED: 01.11.2022**

(An Appeal against this order lies with the Appellate Authority 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.)

**Present:**

1. Ms. Varinder Kaur, Additional Commissioner of Central Tax (Central Tax)
2. Mr. Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax).

**Application Details:**

GSTIN		03AANFG4917B1ZR
Legal Name		M/s GLOBAL FOODS
Trade Name		M/s GLOBAL FOODS #2-RACE COURSE ROAD AMRITSAR-143001.
Nature of activity (present/proposed) in respect of which advance ruling sought.		
A	Category	Manufacturing and Sales of Rice and allied products
B	Description in brief	The applicant is in the process to commerce e-commerce portal for providing various services of unorganized sectors to the industrial, commercial and household customers such as plumber, mechanic, beautician, accounting services etc. Web application and website of the applicant would work as a platform to aggregate the free lancers who provide such services.
Issue(s) on which advance ruling is sought.		Applicability of a notification issued under the provisions of this Act.
Questions(s) on which advance ruling is sought.		1. Whether the benefits and applicability of supply mentioned at S. No. 2 of Notification No. 48/2017 is applicable only where a new unit is installed OR is also applicable when the unit is already running and there is

	enhancement or modernization of capacity of the unit i.e. the supply at S. No. 2 of Notification No. 48/2017 it is also applicable for expansion of production capacity?
Date of Notice(s) issued	21.03.2022 & 27.09.2022
Order Date	01.11.2022

1. M/s NIDHI SHARMA (ZED ENTERPRISES), GSTIN: 03FMHPS1702P1ZS as detailed in the table above and hereinafter referred to as 'applicant', had submitted an application for advance ruling in form GST ARA-01 dated 14.08.2019 seeking Advance Ruling on the questions detailed in the table above.

**2. Proceedings Under Section 98 of CGST/PGST Act:**

The applicant had deposited only Rs. 5,000/- fee under SGST while filling Advance Ruling Application. In this regard, notices dated 28.08.2022 and 27.09.2022 were issued to the applicant to deposit the requisite fee of Rs. 5,000 for CGST as prescribed under the Act. But the applicant has not deposited the prescribed requisite fee of Rs. 5,000/- under CGST.

**3. QUESTION(S) ON WHICH ADVANCE RULING IS SOUGHT:**

The applicant is in the business of manufacturing and sale of Rice and its allied products. The tax payer commenced its manufacturing activity in 2017-18 with the capacity of its paddy dryers of 108 MT per day. Thereafter, to meet the market demands and improve the production capacity, tax payer purchased machinery as a deemed supply as notified under S. No. 2 of Notification No. 48/2017 dated 18.10.2017.


1. Whether the benefits and applicability of supply mentioned at S. No. 2 of Notification No. 48/2017 is applicable only where a new unit is installed OR is also applicable when the unit is already running and there is enhancement or modernization of capacity of the unit i.e. the supply at S. No. 2 of Notification No. 48/2017 it is also applicable for expansion of production capacity?

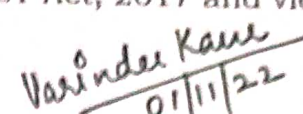
**4. DISCUSSIONS AND FINDINGS:**

The requisite fee for filling Advance Ruling application is Rs. 10,000/- (Rs. 5,000 each for CGST and SGST), but the applicant has deposited only Rs. 5,000/- under SGST Act. Despite giving couple of opportunities, the applicant has not deposited the required pending fee of Rs. 5,000 under CGST Act. Thus, the application is hereby filed without any Advance Ruling.



**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.

  
Viraj Shayamkarn Tidke  
Member, SGST

  
Varinder Kaur  
Member, CGST

**Through Regd. Post**

To

M/s GLOBAL FOODS  
#2-RACE COURSE ROAD  
AMRITSAR-143001.

No.PB/AAR/2022/203-208

Dated: 03/11/2022

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 Principal Commissioner, CGST Commissionerate Ludhiana, GST Bhawan, F-Block, Rishi Nagar, Ludhiana.
4. The Commissioner, CGST Commissionerate Jalandhar, CR Building, Model Town Road, Jalandhar.
5. The Assistant Commissioner of State Taxes, Amritsar-2.