सत्यमेव जयते

NATION TAX MARKET

HARYANA AUTHORITY FOR ADVANCE RULING,

GOODS AND SERVICES TAX, HARYANA

VANIJYA BHAWAN, PLOT NO I-3, SECTOR 5, PANCHKULA-134151 (HARYANA)

ADVANCE RULING NO.HAR/HAAR//2018-19/ 34

(In Application No.: 35 dated 09.10.2018)

Name & Address of the Applicant	:	M/s Woven Fabric & Bags Manufacturers Association C/o Bag Poly Industries, Near Unity Mall, G. T. Road, Panipat, Haryana-132103
GSTIN of the Applicant	:	Unregistered
Date of Application	:	09.10.2018
Clause(s) of Section 97(2) of CGST/HGST Act, 2017, under which the question(s) raised.	:	(*a*) classification of any goods or services or both
Date of Personal Hearing	:	24.12.2018
Present for the Applicant	:	---

ORDER UNDER SUB-SECTION (2) OF SECTION 98 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND SUB-SECTION (2) OF SECTION 98 OF THE HARYANA GOODS AND SERVICES TAX ACT, 2017

M/s Woven Fabric & Bags Manufacturers Association [hereinafter referred to as the "Association"] having registered address at Bag Poly Industries, Near Unity Mall, G. T. Road, Panipat, Haryana -132103 has submitted an application in Form GST ARA-01 to the Haryana Authority for advance Ruling under section 97 of the CGST/HGST Act, 2017 read with rule 104 of the rules framed thereunder. The opportunity of personal hearing was granted to the association on 24.12.2018, but none has appeared, on behalf of association, before the authority. However, the concerned Proper Officer has appeared before the authority and has given a clear observation on the issue of taxability vis-à-vis the rate of tax applicable on goods i.e. Polypropylene Leno Bags, regarding which advance ruling is sought by association.

As per the enclosed documents, M/s Woven Fabric & Bags Manufacturers Association is a society registered under the provisions of the Haryana Registration and Regulation of Societies Act, 2012. As per Memorandum of Association of the society, the society is registered with the objectives to safeguard and protect interest of all units situated in Bagpoly Industries, Near Unity Mall, G. T. Road, Panipat and to solve the problems faced by the members of the society in running the units by representing before various departments of the Government.

Sangeeta

Addl. Excise & Taxation Commissioner (GST) Haryana, Panchkula

As per clause (c) of section 95 of the CGST/HGST Act, 2017, an "applicant" means any person registered or desirous of obtaining registration under this Act. Further, section 97(1) of the Acts ibid provides that an application for advance ruling may be submitted by an applicant desirous of obtaining an advance ruling under this Chapter by way of application submitted under rule 104 of the CGST/HGST Rules, 2017. However, as perused from the documents regarding registration of society, as enclosed with the application for advance ruling, it appears prima facie that Woven Fabric & Bags Manufacturers Association itself is not in the business of goods in respect of which advance ruling is sought and it has merely submitted a representation in the shape of advance ruling application on behalf of members of association. Since, the association is not covered in the definition of applicant, as provided under clause (c) of section 95 of the CGST/HGST Act, 2017, it cannot seek advance ruling under section 97. Further, an opportunity of being heard has also been provided to the association on 24.12.2018 as required under second proviso to section 98(2), but since neither the applicant nor any authorized agent has appeared before the authority, the application can not be entertained.

In view of the foregoing, the application dated 09.10.2018, submitted by M/s Woven Fabric & Bags Manufacturers Association, for advance ruling is rejected.

Ordered accordingly.
To be communicated.
Dated: 08.01.2019
Panchkula.

Certified true Copy

Sangeeta

(Sangeeta Karmakar)
Member CGST

Addl. Excise & Taxation Commissioner (GST)
Haryana, Panchkula

(Vijay Kumar Singh)
Member SGST

Regd. AD/Speed Post

M/s Woven Fabric & Bags Manufacturers Association
C/o Bag Poly Industries, Near Unity Mall,
G. T. Road, Panipat, Haryana-132103

Copy to

1. Deputy Excise & Taxation Commissioner (ST), Panipat
2. Assistant Commissioner, CGST Division, Gandhi Mandi, Panipat.
3. Commissioner of Central Tax, SCO 407-408, Sector-8 Panchkula, Haryana.