

**THE AUTHORITY ON ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD,  
GANDHINAGAR, BENGALURU – 560 009**

**Advance Ruling No. KAR ADRG 4 / 2019**

**Dated : 27-03-2019**

Present:

1. Sri. Harish Dharnia,  
Additional Commissioner of Central Tax, . . . . Member (Central Tax)
2. Dr. Ravi Prasad M.P.  
Joint Commissioner of Commercial Taxes . . . . Member (State Tax)

1.	Name and address of the applicant	M/s NMDC Limited, Admn. Building, Donimalai Township, Donimalai, Sanduru - 583118
2.	GSTIN or User ID	29AAACN7325A1ZR
3.	Date of filing of Form GST ARA-01	27-08-2018
4.	Represented by	K.Sivarajan Chartered Accountant
5.	Jurisdictional Authority – Centre	Belagavi GST Commissionerate, No 71, Club Road, Belagavi-590001
6.	Jurisdictional Authority – State	LGSTO -500, Hospet
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000/- CGST : Rs.5,000/- vide CIN No. SBIN 18082900319780 dated 21.08.2018 and KGST: Rs.5,000/- vide CIN No. SBIN18082900319702 dated 21-08-2018.

**ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS  
AND SERVICES TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF  
SECTION 98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017**

M/s NMDC Limited, ADMN Building, Donimalai Township, Donimalai, Sanduru - 583118- (herein after referred to as 'Applicant') having GSTIN number 29AAACN7325A1ZR, have filed an application, on 27-08-2018, for advance ruling under Section 97 of CGST Act, 2017, KGST Act, 2017 read with rule 104 of CGST Rules 2017 & KGST Rules 2017, in

form GST ARA-01. They also enclosed copies of challans for Rs.10,000/- (CGST - Rs.5,000/- & SGST - Rs.5,000/-) bearing CIN SBIN 18082900319780 dated 21.08.2018 and CIN SBIN18082900319702 dated 21-08-2018.

2. The Applicant is a state controlled mineral producer, owned by the Government of India and is under administrative control of the Ministry of Steel. The Applicant also is India's largest producer and exporter of iron ore and is involved in the exploration of wide range of minerals including iron, copper, rock phosphate, lime stone, dolomite, gypsum etc.,

3. The Applicant manufactures the "Pellets", from the plant of NMDC situated at Donimalai, Karnataka, which was dutiable under the Central Excise Act. They were availing the Cenvat credit of taxes paid on inputs and input services in accordance with the CENVAT Credit Rules.

4. The Applicant procured Operation & Maintenance Services in respect of the said plant prior to 01.07.2017, the appointed date and the relevant invoices were issued at much later, even after the appointed date. Therefore the Applicant could not avail the credit in respect of such invoices and could not incorporate the said credits in the relevant returns & hence could not transfer the said credit under Trans-1 return, under the CGST Act. The credit involved in respect of such invoices amounts to Rs.1.35 Crore, for the period April 2017 to June 2017.

5. In view of the above, the Applicant has sought for Advance Ruling on the following question:

*Whether credit of service tax paid on Operation & Maintenance service received by the applicant in Pre-GST regime can be claimed as Input Tax credit under section 140(5) of the GST Act 2017 in case invoices for such services were received after the appointed date.*

6. The Applicant, vide their letter dated 13.03.2019, received in this office on 25.03.2019 has requested to permit them to withdraw the application filed for advance ruling, quoting the reason that they filed certain refund claims, in respective jurisdictional office of the state / centre, and requested the refund sanctioning authority to adjudicate the claims based on the outcome of the ruling, but the said authority has finalized/adjudicated the said refund claims and thereby, making their application for advance ruling filed before this authority infructuous as the ruling is yet to be passed.

7. In view of the above, we pass the following

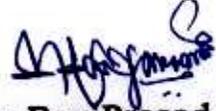
### **RULING**

The application filed by the Applicant for advance ruling is disposed off as withdrawn.

  
27/03/19  
**(Harish Dharnia)**  
**Member**

Karnataka Advance Ruling Authority

Place : Bengaluru,  
Date : 27-03-2019

  
**(Dr. Ravi Prasad.M.P.)**  
**Member**

Karnataka Advance Ruling Authority  
Bengaluru - 560 009

To,

The Applicant

#### **Copy to:**

The Principal Chief Commissioner of Central Tax, Bangalore Zone,  
Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, Belagavi GST Commissionerate,  
No 71, Club Road, Belagavi-590001.

The Asst. Commissioner, LGSTO - 500, Hospet.

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