MAHARASHTRA AUTHORITY FOR ADVANCE RULING

(Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri B. V. Borhade, Joint Commissioner of State Tax, (Member)
(2) Shri Pankaj Kumar, Joint Commissioner of Central Tax, (Member)

GSTIN Number, if any/ User-id		**27AAACK7310G1ZT**
Legal Name of Applicant		**KOLTE PATIL DEVELOPERS LTD**
Registered Address/Address provided while obtaining user id		First 201A, City Point, Dhole Patil Road, Pune , Maharashtra - 411001
Details of application		GST-ARA, Application No. 40 Dated 19.06.2018
Concerned officer		Division – VI, Koregaon Park, CGST, Commissionerate Pune I
A	Category	Service Provision
B	Description (in brief)	The Company is engaged in the activity of Construction of Residential and Commercial complex.
Issue/s on which advance ruling required		(iv) admissibility of input tax credit of tax paid or deemed to have been paid. (v) determination of the liability to pay tax on any goods or services or both
Question(s) on which advance ruling is required		As reproduced in para 02 of the Proceedings below.

PROCEEDINGS

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act"] by **KOLTE PATIL DEVELOPERS LTD**, the applicant, seeking an advance ruling in respect of the following questions :-

What is the legal procedure for cancellation of flat which is booked in pre-GST Regime and cancelled in post-GST Regime. Also, GST liability in cases where some small amount is retained, for cancellation (after discussion with customer)

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / MGST Act would be mentioned as being under the "GST Act".

02. FACTS AND CONTENTION – AS PER THE APPLICANT

This application is being filed by KOLTE PATIL DEVELOPERS LTD which is engaged in the activity of Construction of Residential and Commercial complex.

When the flats were booked by the customer, the applicable service tax and MVAT was deposited. Given this, indirect tax burden borne by the individual customer on flat booked in pre-GST regime ranged from 4.50%- 5.50%. However, due to certain reasons, the flats are

cancelled by the customer on or after 1st July 2017 (i.e. after implementation of GST) which are booked by the customer in the pre-GST regime.

In pre-GST regime, Developer was entitled to avail service tax credit in case of cancellation flat as per Rule 6(3) of Service Tax Rules, 1944. Hence, the customer who cancelled flat was not required to bear indirect tax cost as the cenvat credit for the same was available to the Developer In view of the above, the issue for determination before the Authority for Advance Ruling ('AAR') is - whether GST input tax credit of Service Tax and State VAT paid while booking of flat is available to the Developer, if cancelled in GST regime? What will be the methodology to avail Input Tax Credit on the said taxes paid?

STATEMENT CONTAINING THE APPLICANT'S INTERPRETATION OF LAW AND/OR FACTS, AS THE CASE MAY BE, IN RESPECT OF THE QUESTION(S) ON WHICH THE ADVANCE RULING IS REQUIRED

1. **ISSUE FOR DETERMINATION –**

The question/ issue before Your determination is – What is the legal procedure for cancellation of flat which is booked in pre-GST Regime and cancelled in post-GST Regime. Also, GST liability in cases where some small amount is retained, for cancellation (after discussion with customer).

OUR SUBMISSIONS

In terms of Section 142 (2) of the CGST Act, credit note can be raised:

"...

where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised downwards on or after the appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:

Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

We submit that, the situation like revision of price upward or downward is addressed via sub clause (a) and sub clause (b) of Section 142 (2) of the CGST Act wherein credit note can be raised if the revision of price is downward. However, said section does not appear to exclude cancellation of contract cases.

Hence, can cancellation of flat be equated with revision of contract price is the question of law. Given this, we submit that, there could be two scenarios:

Cancellation of flat can be equated with the downward revision of price

Cancellation of flat cannot be equated with the downward revision of price

Cancellation of flat can be equated with the downward revision of price

In said scenario, as discussed aforesaid as per section 142(2)(b) of the CGST Act, credit note can be raised for cancellation of flat by the builder and same is treated as 'Outward Supply'. Further, as per proviso to said section tax liability on account of issue of credit note can be reduced only if the recipient of credit note has reduced his input tax credit.

As regards to said legal pronouncement tax liability is to be reduced to the extent of input tax credit reduced/reversed by the recipient. With respect to cancellation of flat this could be construed as the Builder/Developer is required to reduce GST to the extent of Service Tax or VAT paid at the time of booking of flat. Also, it is to be noted that in case of citizen, who were not registered under indirect tax, the question of availment of cenvat credit not arises. Further, cenvat credit with respect to construction

service in Service Tax was not available as per Finance Act, 1994 hence, in case of registered business entity also, the same was not available.

In this regard, it is to be noted that, the Developer has paid service tax at the rate of 4.50% and MVAT @1% in pre-GST regime. Given this, indirect tax burden on flat booked in pre-GST regime was ranges from 4.50%- 5.50%.

Additionally, the Proviso to section 142 (2) specifically provides that 'Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.'. Thus, this proviso specifically appears to link and then restrict the amount of re-credit to the extent of amount paid by recipient (as the credit note is permissible only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability). Thus, it can be construed as the credit note can be issued to the extent of earlier taxes paid (which effectively could be 5.50%) than 12% (i.e. the GST rate applicable on under-construction flats in GST regime).

Additionally, we would like to submit that, the disclosing the aforesaid credit note, may be a disclosure challenge in GST return and thus, needs to be addressed by GSTN.

Cancellation of flat cannot equated with the downward revision of price

In this regard, we would like to refer Rule 6(3) of Service Tax Rules, 1944 states-'Where an assessee has issued an invoice, or received any payment, against a service to be provided which is not so provided by him, either wholly or partially for any reason or where the amount of invoice is renegotiated due to deficient provision of service, or any terms contained in the contract, the assessee may take credit of such excess service tax paid by him, if the assessee,-

(a) has refunded the payment or part thereof, so received for the service provided to the person from whom it was received; or

(b) has issued a credit note for the value of the service not so provided to the person to whom such an invoice had been issued '

As per the aforesaid rule of Service Tax Rules, 1944 if an invoice is issued for which service is not provided then the taxpayer allowed to avail credit of such excess service tax paid.

Also, we would like to bring your kind attention towards Sub Section 5 of Section 140 of CGST Act, reproduced below:

"Every claim filed by a person after the appointed day for refund of tax paid under the existing law in respect of services not provided shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944."

Given the aforesaid, the amount already paid in pre- GST regime towards Service tax or Excise, could be refunded in cash, as it is specifically not carried forward in GST regime.

Further, we would like to bring your kind attention to the fact that, in accordance with Section 11B of Central Excise Act, 1944 ' Any person claiming refund of any duty of excise may make an application for refund of such duty to the Assistant Collector of Central Excise before the expiry of one year from the relevant date in such form as may be prescribed and the application shall be accompanied by such documentary or other evidence '

As the cancellation of flats would have entitled the developer claim credit of the same in Service Tax Returns, the date of cancellation needs to be considered as the relevant date. This is particularly true as

introduction of GST Law may not have the intention of creating a burden of double taxes (i.e. Service Tax/ VAT as well as GST) on the sale of same property.

Further, citizen of India who will cancel flats for any reason may not have to bear the impact. Also, anyways, the developers will pay the GST, if applicable, on the supply of said flats to another customer. Certainly, levying double taxes is not the intention of Government having deliberate shift of focus towards building more affordable homes for citizens.

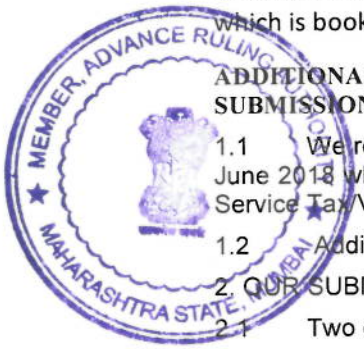
Also, as per Section 173 of the CGST Act, the taxpayer has to reduce the prices and pass on GST benefit of increased input tax credit and reduced tax rate. However, double taxation of in aforesaid cases may not be intention of the law.

Additionally, even section 142 (6) (a) provides, inter-alia, cash refund in specified scenarios, in respect of admissible credit.

Thus, developers and property buyers are seeking clarity on the aforesaid as to whether the Service Tax/VAT paid earlier can be claimed as credit or allowed as refund to property buyers.

Prayer

In view of the submissions made above, it is most humbly prayed that Hon'ble authorities may kindly pass a ruling to clarify the legal procedure for availment of Service Tax and VAT paid on cancellation of flat which is booked in pre-GST Regime and cancelled in post-GST Regime.



ADDITIONAL SUBMISSION TO BE CONSIDERED AND CLARIFIED WITH RESPECT TO SUBMISSION ON CANCELLATION OF FLAT DATED -24.07.2018

1.1 We refer the application filed by KOLTE PATIL DEVELOPERS LTD ('The Company") dated 19th June 2018 where in the Company intent to sought clarification on behalf of property buyers, whether the Service Tax/VAT paid earlier can be claimed as credit or allowed as refund to property buyers.

1.2 Additionally, we request to consider following submissions as well.

2. OUR SUBMISSIONS

2.1 Two options available as discussed given below can be considered while cancellation of contract

A. The cancellation of contract could be equated with downward revision of price then it will be covered under Section 142 (2) of the CGST Act, where the credit note can be raised with GST.

B. Cancellation of flat cannot equated with the downward revision of price and builder is eligible for refund as per Rule 6(3) of Service Tax Rules,**1944**

A. The cancellation of contract could be equated with downward revision of price then if will be covered under Section 142 (2) of the CGST Act, where the credit note can be raised with GST.

A.1 Cancellation is covered under downward revision as there is no restriction in the law

I. With respect to cancellation of flat this could be construed as the Builder/Developer is required to reduce GST to the extent of Service Tax or VAT paid at the time of booking of flat. Also, it is to be noted that in case of citizen, who were not registered under indirect tax, the question of availment of cenvat credit not arises. Further, cenvat credit with respect to construction service in Service Tax was not available as per Finance Act, 1994 hence, in case of registered business entity also, the same was not available.

II. Further we would like to bring your kind attention to the fact that Rule *6(3) of Service Tax Rules, 1944 states-'Where an assessee has issued an* ***invoice, or received any payment, against a service to be provided*** *which is not so provided by him either wholly or partially for any reason or where the amount of invoice is renegotiated due to deficient* ***provision of service, or any terms contained in the contract, the assessee may take credit of such excess service tax paid by him, if the assessee,***

(a) has refunded the payment or part thereof, so received for the service provided to the person from whom it was received; or

(b) has issued a credit note for the value of the service not so provided *to the person to whom such an invoice had been issued'*

III. As per the aforesaid rule of Service Tax Rules, 1944 if an invoice is issued for which service is not provided then the taxpayer allowed to avail credit of such excess service tax paid.

IV. Given the aforesaid, cancellation of flat can be equated with downward revision of the price as the intention behind Section 142 (2) of the CGST Act is to allow the credit of taxes paid in the pre-GST regime in case of revision of contract.

V. As per the principle of interpretation of statute words must be ascribed that natural, ordinary or popular meaning which they have in relation to subject matter with reference to which and context in which they have been used in the statute.

VI. Further, as per the 'cardinal Rule of interpretation', "whenever you have *to constitute a statute or a document you do not constitute it according to the mere ordinary general meaning of the words, but according to* ***the mere ordinary meaning of the word as applied to the subject matter*** *which regards to which they are used."*

VII. Therefore, in determining the meaning of any word or phrase in a statute the first question to be asked is- "What is the natural or ordinary meaning of the word or phrase in its context in the statute?

VIII. The meaning should lead to some result which is reasonably be supposed to have been the intention of the legislature'.

Ix In the case of ICICI Bank v. Municipal Corporation of Greater Mumbai *(2005 (6) SCC 404, P. 414) it was held that 'In the construction of Statutes means the Statute as a whole, the previous state of the Law, other Statutes in the pari-materia, the general scope of the Statutes and the mischief that the intend to remedy'.*

X. Thus, if we see this from holistic perspective then it can be stated that the context i.e. change of tax regime from erstwhile Service Tax regime to the new GST regime also should be considered to interpret the terminology.

XI. Hence, we submit that, considering the intention of the inclusion of the section 142 (2) of the CGST Act is to allow the credit of taxes paid in the pre-GST regime in case of revision of contract the cancellation of flat can be equated with the downward revision of price.

A.2 **New law cannot create a situation to deny the benefit available under earlier law as provisions**

I. Erstwhile in the Finance Act, 1994 the Builder/ Developer is allowed to avail service tax credit with respect to cancellation of flat by way of issue of credit note as per Rule 6(3) of Service Tax Rules, 1944.

II. Further, the section 142 (2) of the CGST Act is allowed to avail the credit of taxes paid in the pre-GST regime in case of downward revision of contract price. Hence, question under consideration is whether cancellation of contract can be considered as a downward revision of price or not.

III. In this regard, reference can be given to the principle of interpretation of statute wherein beneficent construction involves giving the widest meaning possible to the statutes. When there are two or more possible ways of interpreting a section or a word, the meaning which gives relief and protects the benefits which are purported to be given by the legislation, should be chosen.

IV. A beneficial statute has to be construed in its correct perspective so as to fructify the legislative intent. Given this, in case of legislations which have may two different interpretations, the legislation which favours the class of persons for which it is purported should be preferred.

V. The rule of beneficial construction requires that even ex post facto law of such a

type should be applied to mitigate the rigour of the law. The principle is based both on sound reason and common sense (T. Barai Vs Henry Ah Hoe (1983 **1-SCC-177)].**

VI In the case of Commissioner of Central Excise, Ludhiana V. Ralson IndiaLtd 2006 (202) ELT 759 (P&H) has ruled that "this provision allows to a manufacturer credit of any duty of excise etc. paid on the goods used in the manufacture of the specified goods and being a beneficial legislation, its object of input duty relief to a manufacturer should not be defeated on technical and strict interpretation of the Rules governing Modvat".

VII Hon'ble Supreme Court in the case of UOI, Suksha International and Nutron Gems & Others, 1989 (39) E.L.T. 503 (S.C.), has observed that an *interpretation unduly restricting the scope of beneficial provision is to be avoided so that it may not take away with one hand what the policy gives with the other.*

B. Cancellation of flat cannot equated with the downward revision of price and builder is eligible for refund as per Rule 6(3) of Service Tax Rules, 1944

B.1 when the transaction itself is cancelled the Government has no right over **the taxes from the citizen**

1. In this regard, we would like to refer Rule 6(3) of Service Tax Rules, 1944 states that, in accordance with Section 11B of Central Excise Act, 1944 *'Any person claiming refund of any duty of excise may make an application for refund of such duty to the Assistant Collector of Central Excise before the expiry of one year from the relevant date in such form as may be prescribed and the application shall be accompanied by such documentary or other evidence'*

II. The expression 'relevant date' has been defined in clause (f) of Explanation (B) to Section 11B of the CE Act as "the date of payment of *duty"*

III. We would like to bring your kind attention that Construction of immovable property is a continuous supply service and required sufficient time to complete the same. The one-year time limit is not justifiable in the said case.

IV. Hon'ble Apex Court in the case of Mafatlal Industries Ltd Vs. UOI 1997 *(89) ELT 247 held that, All refund claims to be adjudicated under Sec. 11B except where the levy is held to be unconstitutional.*

V. Given the aforesaid, it is important to analyse whether the one-year time limit is applicable in case of excess of payment of service tax due to cancellation of flat.

VI. As per Section 66B of the Finance Act, 1994 specifies the charge of service tax which is essentially that service tax shall be levied on all services provided or agreed to be provided in a taxable territory, other than services specified in the negative list.

VII. Given this, in case of cancellation of flat service is not provided which is agreed to be provided. Hence, service tax is not levied at all.

VIII. We would like to bring your kind attention to the fact that, what is paid erroneously which was not required to be paid at all by the law and doesn't become of the nature of service tax.

IX. Given this, if assessee has paid service tax which was not payable at all, then time limit does not apply to amount paid which is not service tax (as no service is provided).

X. In this regard, reference can be had to the case of Madhvi Procon Pvt.Limited [2015 (38) S.T.R. 74 (Tri. - Ahmd.) wherein it was held that, *'The issue involved in the present proceedings is as to whether amount of Rs. 19,11,331/- paid by the Respondent should be considered as payment of duty' or an amount paid as 'deposit. From the facts available on records Service Tax was paid on the amount of advances* ***received by the Respondent but ultimately no service could be provided as the said works contract got terminated. In the case of Addition*** *Advertising v. UOI (supra) jurisdictional Gujarat High Court has, inter alia, held that if no service is provided then there is no Service Tax. It* ***means that once service is not rendered then no Service Tax is payable.****Similarly Karnataka High Court in the case of CCE, Bangalore v. Motorola Private Limited (supra) held that any duty paid by mistake cannot be termed as 'duty'. Similar view has been taken in the other case laws relied upon by the Respondent. In view of the above, it has to be held that the amounts paid by the Respondent cannot be termed as payment of duty* ***but has to be considered as a 'deposit' to which provisions of Section*** *11B of the Central Excise Act, 1944 will not be applicable.*

XI. Further, In the case of Jyotsana D. Patel (2014 (35) S.T.R. 77 (Tri. - Mumbai) it is held that,

'It is admitted fact that the appellant was not required to pay any *service tax for acquisition of residential unit as held by the Hon'ble High Court in K.V.R. Constructions (supra). As it is not an amount of service tax, therefore, provisions of Section 11B of the Central Excise Act are not applicable to the facts of this case. Therefore, the time limit prescribed under 11B is not applicable. Hence impugned order deserves no merit and same is set aside. Appeal is allowed with consequential relief. Stay petition also disposed of in the above terms.*

XII. Karnataka high could in the case of KVR Construction (2012 (26) S.T.R. 195 (Kar.) held that,

'Where the claim of the respondent/assessee is on the ground that they have paid the amount by mistake and therefore they are entitled for the refund of the said amount. If we consider this payment as service tax and duty payable, automatically, Section 11B would be applicable. When once there was no compulsion or duty cast to pay this service tax, the amount of Rs. 1,23,96,948/- paid by petitioner under mistaken notion, would not be a duty or "service tax" payable in law. Therefore, once it is not payable in law there was no authority for the department to retain such

amount. By any stretch of imagination, it will not amount to duty of excise to attract Section 11B. Therefore, it is outside the purview of ***Section 11B of the Act.'***

XIII. In the case of ITC Limited (1993 (67) E.L.T. 3 (S.C.)] honourable Supreme *court upheld the view taken by the Division Bench of the Delhi High Court with regard to the question of limitation. On the question of limitation, the Division Bench of the Delhi High Court had observed that "the duty of excise is that which is levied in accordance with law" and that "any money which is realised in excess of what is permissible in law would* ***be a realisation made outside the provisions of the Act".***

XIV. Therefore, in case service tax paid which was not payable then refund of same is allowable and Section 11B of Central Excise Act is not applicable as for period of time limitation.

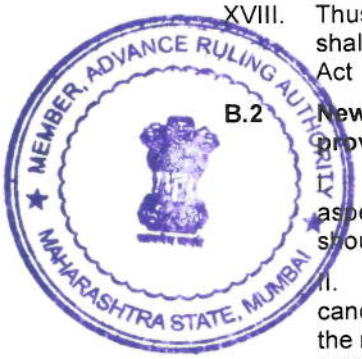
XV. Also, we would like to bring your kind attention towards Sub Section 5 of Section 140 of CGST Act, reproduced below:

"Every claim filed by a person after the appointed day for refund of tax ***paid under the existing law in respect of services not provided shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to*** *notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944."*

XVI. Given the aforesaid, the amount already paid in pre-GST regime towards Service tax or Excise, could be refunded in cash, as it is specifically not carried forward in GST regime.

XVII. Further, citizen of India who will cancel flats for any reason may not have to bear the impact. Also, anyways, the developers will pay the GST, if applicable, on the supply of said flats to another customer. Certainly, levying double taxes is not the intention of Government having deliberate shift of focus towards building more affordable homes for citizens.

XVIII. Thus, we submit that, refund of service tax paid on cancellation of flat where service is not provided shall be allowed without limitation of time as prescribed in the section 11B of the Central Excise Act



B.2 New law cannot create a situation to deny the benefit available under earlier law as provisions (i.e. to claim credit of excess paid)

I. Without prejudice to other arguments we submit it is settled position in law that procedural aspect should not take away substantial benefits of the assesse. The substantial benefit of refund should not be denied.

II. The erstwhile law did not provide for any restriction on cancellation (as even the wholly cancelled contracts were eligible for the benefit of Rule 6 (3) of Service Tax Rules, 1994) and thus, the new provision which essentially is to cover the scenarios provided for under earlier law, cannot curtail the rights of the taxpayers.

III. Thus, we submit that, the substantial benefit should not be denied to the applicant that because of new law which assesse was eligible under pre-GST regime

B.3 Time limit should apply from date of cancellation as that is the trigger **point (and not payment of tax) - Law cannot enforce impossible condition to claim within one year if the contract is cancelled after 1 year (say in July** 2018)

I. Without prejudice to aforesaid submission even we consider that the time limit of one year is applicable in the given case it should be considered from the date of cancellation of flat.

II. As per the Principles of Interpretation it is well settled law that there are two exceptions to non-compliance of mandatory requirement viz:

a. When the performance of the requirement is impossible in such cases the performance is excused

b. If the requirements are provided by Statute in the interest of a particular person, the requirement although mandatory may be waived by him. In such cases the act done will be considered as valid act [Wilson v. McIntosh (1894) AC 129).

III. In the given case it is not possible for the assesse to file a claim of refund by complying conditions of one year due to implementation of GST law from 1st July 2017 and hence based on the aforesaid principle it can be said that the requirement is impossible to be complied with.

IV. Further, there are a plethora of judicial pronouncements wherein it has been held that the time limit of one year is to be considered from the date of revision of price, or cancellation of contract (i.e. from the date of issue of credit note and not from the date of payment of service tax.)

No.	Case law	Decisions
1.	*M/s.*Chambal Fertilizers *And* Chemical Ltd [2017- TIOL-407-CESTAT- *DELHI = 2017 (52)* S.T.R. 329 (Tri. - Del.)]	It was held that for the purpose of *computing the time limit under Section* 11B, the date of issue of credit notes is *relevant and then only the provisional price gets finalized*

V. It may be noted that had the earlier regime continued, the taxpayer was having right to utilise the excess tax paid (arising due to cancellation of booked flats) against any other Service Tax liability. Now, as the cancellation is taking place in GST regime, typically, cancellation is the trigger point which should either enable the taxpayer (i.e. developer) to claim credit or the customer claim the refund.

VI. Also, it is to be noted that erstwhile in the Pre-GST regime as per rule 6(3) of Service Tax Rules, 1944 the builder/ developer is allowed to avail credit of such excess service tax paid against the invoice issued for which service is not provided then the taxpayer.

VII. Thus, practically the period of one year should be reckoned from the date of cancellation of flat and not from the date of payment of service tax. Thus, refund should be allowed in such cases as per new law without any time restriction to file refund claim.

2.2 Developers and property buyers are seeking clarity that Whether cancellation of flat can be equated with the downward revision of price where the credit note can be raised with GST as per Section 142 (2) of the CGST Act.

or

Whether cancellation of flat cannot be equated with the downward revision of price and hence service Tax/VAT paid earlier can be claimed as credit or allowed as refund to property buyer as per Rule 6(3) of Service Tax Rules, 1944 along with applicability of time of limitation for refund as specified under section 11B of Central Excise Act.

CONTENTION – AS PER THE CONCERNED OFFICER

COMMENTS ON THE APPLICATION NO.40 DATED 19.06.2018 FILED BY M/S. KOLTE PATIL DEVELOPERS LTD., PUNE

1. M/s Kolte Patil Developers Ltd.,, Pune, having GSTIN Number 27AAACK7310G1ZT having it's registered office at First, 201A, City Point, Dhole Patil Road, Pune-411001, have filed an application No. 40 dtd 19.06.2018 for Advance Ruling before the Authority for the Advance Ruling.

2. M/s Kolte Patil Developers Ltd., Pune, in the pre-GST regime, had obtained registration under Service Tax (No. AAACK7310GST001) w.e.f. 20.03.2007 for services rendered,

3. M/s. Kolte Patil Developers Ltd., Pune (hereinafter referred to as "Appellant"), is engaged in the activity of Construction of Residential and Commercial Complex. When the flats were booked by the Customer, the applicable Service Tax and MVAT was deposited. Given this, Indirect Tax burden borne by the Individual Customer on the flat booked in Pre-GST regime ranges from 4.50% -5.50%. However, due to certain reasons, the flats are cancelled by the Customer on or after 1st July 2017 (i.e. after implementation of GST) which are booked by the Customer in the Pre-GST regime.

4. In terms of Section 142 (2) of the CGST Act, credit note can be raised:

5. *a...*

6. where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised downwards on or after the appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:

7. Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.
8. We submit that, the situation like revision of price upward or downward is addressed via sub clause (a) and sub clause (b) of Section 142 (2) of the CGST Act wherein credit note can be raised if the revision of price is downward. However, said section does not appear to exclude cancellation of contract cases.
9. Hence, can cancellation of flat be equated with revision of contract price is the question of law. Given this, we submit that, there could be two scenarios:
10. Cancellation of flat can be equated with the downward revision of price
11. In said scenario, as discussed aforesaid as per section 142(2)(b) of the CGST Act, credit note can be raised for cancellation of flat by the builder and same is treated as 'Outward Supply'. Further, as per proviso to said section tax liability on account of issue of credit note can be reduced only if the recipient of credit note has reduced his input tax credit.
12. As regards to said legal pronouncement tax liability is to be reduced to the extent of input tax credit reduced/reversed by the recipient. With respect to cancellation of flat this could be construed as the Builder/Developer is required to reduce GST to the extent of Service Tax or VAT paid at the time of booking of flat. Also, it is to be noted that in case of citizen, who were not registered under indirect tax, the question of availment of cenvat credit not arises. Further, cenvat credit with respect to construction service in Service Tax was not available as per Finance Act, 1994 hence, in case of registered business entity also, the same was not available.

4. As claimed by the Appellant in their application before Advance Ruling Authority (hereinafter referred to as "ARA"), in the Pre-GST regime, they were entitled to avail service tax credit in case of cancellation of flat as per Rule 6(3) of Service Tax Rules, 1994. Hence, the customer who cancelled flat was not required to bear indirect tax cost as the Cenvat credit for the same was available to the Developer.

5. The taxpayer, in their application dated 19.06.2018 to the Advance Ruling Authority has sought clarification/determination in respect of following issues:-

a) Whether GST Input Tax Credit of Service Tax and State VAT paid while booking of Flat is available to the Developer, if cancelled in GST regime? What will be the methodology to avail Input Tax Credit on the said taxes paid?

b) What is the legal procedure for cancellation of flat which is booked in Pre-GST Regime and cancelled in Post-GST Regime. Also, GST liability in cases where some small amount is retained, for cancellation.

COMMENTS ON 5(a):-

6. As regards to the Point 5(a), attention **is** drawn to the Cenvat Credit Rules, 2004, as quoted below.

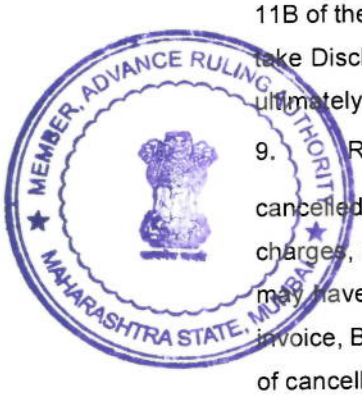
"Effect of Refund or Receipt of Credit Note on CENVAT Credit: According to third proviso to substituted Rule 4(7) [substituted Vide Notification No. 13/2011- Central Excise (N.T.) dated 31.03.2011 with effect from 01.04.2011], if any payment or part thereof made towards an input service is refunded or a credit note is received by the service provider after availing the CENVAT Credit on such input service, then he shall be required to pay an amount equal to the CENVAT Credit availed in respect of the amount so refunded or credited. In other words, in case of refund or Receipt of Credit Note, the proportionate amount of CENVAT Credit is to be reversed by the service recipient. "

7. Therefore, the input tax credit of service tax while booking of flat is not available to the Developer as the said service has not been ultimately provided and they might have refunded the amount to the

Customer/client. As the assessee has to pay the Cenvat credit availed on such services in terms of Rule 4(7) of Cenvat Credit Rules, they should not take recourse to Rule 6(3) of the Service Tax Rules, 1994. Before discussing what are the options in GST, let's take a look on the provisions of the Rule 6(3) of the Service Tax Rules, 1994, which is reproduced below for ready reference.

> "(3) Where an assessee has issued an invoice, or received any payment, against a service to be provided which is not so provided by him either wholly or partially for any reason, [or where the amount of invoice is renegotiated due to deficient provision of service, or any terms contained in a contract], the assessee may take the credit of such excess service tax paid by him, if the assessee.- (a) has refunded the payment or part thereof, so received for the service provided to the person from whom it was received; or] (b) has issued a credit note for the value of the service not so provided to the person to whom such an invoice had been issued. "

8. There is no provision like the earlier provision of 'Rule 6(3) of Service Tax Rules, 1944' in GST because the very essence of GST is matching of input tax credit both at Supplier's and Receiver's end and therefore, situation like excess credit paid on the same transaction or excess credit paid by the Supplier to be adjusted against his future tax liability will not arise in GST, because in GST there is choice for correction and matching of the data by the Supplier and Receiver. So, if the excess service tax is paid, the option of refund to the Appellant or to their customer on submission of application for refund by them, as per Section 11B of the Central Excise Act, 1944 is available. In case, Appellant is filing refund application, they should take Disclaimer Certificate from their client and ensure that the refund amount is passed on to their client ultimately.



9. Regarding the point –cancellation charges on the flats booked during Pre-GST Regime and cancelled during the Post GST Regime, the Service Provider (Developer) has to pay GST on cancellation charges, as cancellation took place after implementation of GST w.e.f 1.7.2017. Further, the developer may have notified their clients, the terms of cancellation in any important documents of the contract (like invoice, Builder Buyer Agreement etc.)m ade in this regard and therefore, they have to go as per the terms of cancellation notified by them.

COMMENTS ON 5(b):-

10. It should be noticed that cancellation of flats have taken place after 1.7.2017 i.e. after implementation of GST, as such this service (cancellation of flat) will be governed by the provisions of GST Act. When the contract (providing of house to customer) itself is cancelled and refund to the said customer is paid by the developer (and also GST on cancellation charges is being paid), there is no question of upward revision or downward revision of contract price. Hence, cancellation of flat cannot be equated with revision of contract price.

11. In GST, Cancellation of service may lead to cancellation of invoice and hence, no input tax credit can be availed on such invoice. Only the remedy available to customer /developer for claiming excess service tax paid by them for cancellation of flat booked in Pre-GST Regime and cancelled during Post-GST Regime is to file an application for refund of excess service tax paid by them in terms of Section 11B of the Central Excise Act, 1944 read with Section 140 of the CGST Act.

12. There is no question of burden of double taxes as discussed by the Appellant, as the avenue of Refund is open to them. Hence refund can be claimed by filing the application for refund either by the Appellant or by their clients, who booked the flat and the relevant date for claiming the refund will be as

per the provisions of Section 11B of Central Excise Act, 1944 read with relevant provision of Finance Act, 1994 & rules made there under, as made applicable vide Section 83 of the Finance Act.

COMMENTS ON THE ADDITIONAL SUBMISSIONS W.R.T. APPLICATION NO.40 DATED 19.06.2018 FILED BY M/S. KOLTE PATIL DEVELOPERS LTD., PUNE

1. M/s Kolte Patil Developers Ltd.,, Pune, having GSTIN Number 27AAACK7310G1ZT having it's registered office at First, 201A, City Point, Dhole Patil Road, Pune-411001, have filed an application No. 40 dt. 19.06.2018 for Advance Ruling before the Authority for the Advance Ruling. They have also submitted additional submissions on 19.06.2018 to the Authority for the Advance Ruling.

2. The taxpayer, in their additional submissions, submitted to the Advance Ruling Authority on 19.06.2018, has mentioned that the case under consideration is covered under clause (d) of Section 97(2) of CGST Act called as 'admissibility of input tax credit of tax paid or deemed to have been paid'. In their submissions, they dwelled on following issues to justify that their case can be admitted before the Advance Ruling Authority :-

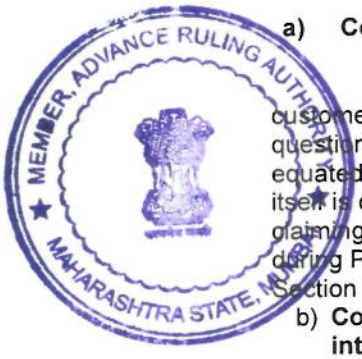
Cancellation of contract can be equated with the revision in contract.

Express and implied intention of repealed statute shall be used for interpretation of the provisions of the new statute.Cancellation is covered under downward revision as there is no restriction in the law.

New law cannot be interpreted to restrict the rights of old statute.

New law cannot create a situation to deny the benefits available under earlier law.

3. Though this office's reply dt.13.7.2018 is sufficient to decide the admissibility of the case and the issues raised therein, even then, the comments on the issues raised by the taxpayer, in their additional submissions is as under:-



a) Comments on Point 1 - Cancellation of contract can be equated with the revision in contract.

When the contract (providing of house to customer) itself is cancelled and refund to the said customer is paid by the developer (and also GST on cancellation charges is being paid), there is no question of upward revision or downward revision of contract price. Hence, cancellation of flat cannot be equated with revision of contract price. For a contract to be revised, it has to be remain live. When contract itself is cancelled, there is no question of revision. Only the remedy available to customer /developer for claiming excess service tax paid by them for cancellation of flat booked in Pre-GST Regime and cancelled during Post-GST Regime is to file an application for refund of excess service tax paid by them in terms of Section 11B of the Central Excise Act, 1944 read with Section 140 of the CGST Act.

b) **Comments on Point 2 - Express and implied intention of repealed statute shall be used for interpretation of the provisions of the new statute.**

To understand the issue raised by the taxpayer, let's understand the provisions as mentioned in Section 173 and 174 of "THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 (hereinafter referred to as "CGST Act". The same are reproduced below:-

"173. Save as otherwise provided in this Act, Chapter V of the Finance Act, 1994 shall be omitted. 174. (1) Save as otherwise provided in this Act, on and from the date of commencement of this Act, the Central Excise Act, 1944 (except as respects goods included in entry 84 of the Union List of the Seventh Schedule to the Constitution), the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, and the Central Excise Tariff Act, 1985 (hereafter referred to as the repealed Acts) are hereby repealed. (2) The repeal of the said Acts and the amendment of the Finance Act, 1994 (hereafter referred to as "such amendment" or "amended Act", as the case may be) to the extent mentioned in the sub-section (1) or section 173 shall not— (a) revive anything not in force or existing at the time of such amendment or repeal; or (b) affect the previous operation of the amended Act or repealed Acts and orders or anything duly done or suffered thereunder; or ; (c) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Act or repealed Acts or orders under such repealed or amended Acts:"

As regards the interpretation of Section 174(2)(a), the GST Law has not revived anything that was in force or existing at the time of such amendment of the Finance Act, 1994 or repealment of Central

Excise Act, 1944 and other Acts mentioned in said Section 174(1) of the CGST Act, on the issue raised by the taxpayer.

As regards the interpretation of Section 174(2)(b), the GST Law has not affected the previous operation of the Amended Act i.e. the Finance Act, 1994, on the issue raised by the taxpayer. Rule 6(3) of the Finance Act, 1994 still holds good, if any case or issue pertaining to it is to be decided or adjudicated in said terms of the Finance Act, 1994.

As regards the interpretation of Section 174(2)(c), the GST Law has not affected any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Act (the Finance Act, 1994,) or repealed Acts (Central Excise Act, 1944 and other Acts mentioned in said Section 174(1) of the CGST Act), on the issue raised by the taxpayer in as much as it was open to the said taxpayer to take credit of the excess service tax paid by them, **either** by filing revised Service Tax Return within stipulated time on the services not offered to the clients **or** by filing refund claim of the excess service tax paid by them as per the provisions of the Finance Act, 1994 read with the provisions envisaged in Section 11B of the Central Excise Act, 1944 and Section 140 of the CGST Act.

Hence, it seems that the taxpayer has mis-construed the said provisions of the CGST Act.

c) **Comments on Point 3 - Cancellation is covered under downward revision as there is no restriction in the law.**

No restriction in the law does not mean that a situation or case can be interpreted as suitable to one's needs and convenience. No comments can be offered on the points/issue not existing in the GST law.

d) **Comments on Point 4 - New law cannot be interpreted to restrict the rights of old statute.**

As per the comments offered on Point 2 & 3.

e) **Comments on Point 5 - New law cannot create a situation to deny the benefits available under earlier law.**

As per the comments offered on Point 2 & 3.

4. Further, the taxpayer, does not appear in the active registration list of assessee of the Range II, Koregaon Park Div, Pune I CGST Commissionerate, at the GST Portal even though Principal unit of the assessee falls in the jurisdiction of the said Range. On verbal enquiry with the said assessee, they submitted the amended registration certificate issued to them by the Maharashtra Goods and Service Tax authorities, which is enclosed herewith for information. However, in GST Portal on searching taxpayer details for the GSTIN No. 27AAACK7310G1ZT, it is observed that the said assessee is registered under Centre jurisdiction of Range-III, Division-IV, MUMBAI-EAST COMMISSIONERATE (document showing taxpayer details for the said GSTIN is enclosed). Hence, it is requested to the Advance Ruling Authority (GST), Mumbai that further enquires/correspondence/proceedings in the matter be conducted with the officers of the said jurisdiction.

5. In view of above, the Advance Ruling Authority (GST), Mumbai may like to decide whether case should be admitted on merits or not.

04. HEARING

The case was taken up for preliminary hearing on dt. 17.07.2018 with respect to admission or rejection of the application when Sh. Pritam Mahure, C.A.,along with Ms. Vaishali Kharde, C.A. and Sh. Ramchandra Bhong, Sr. Manager Accounts appeared and requested for admission of application as per details in their application. Further with respect to admissibility U/s. 97 (2) of CGST Act,it was decided that the applicant would make further written submissions latest by 24.07.2018 and then the admissibility would be decided. Jurisdictional Officer MS. Ritu N Bijwar, Supt., Pune-I, Commissionerate appeared and made written submissions.

Further hearing in respect of admission/rejection of application as mentioned at the time of earlier hearing was held on 01.08.2018 when Sh. Pritam Mahure, C.A., along with Ms. Vaishali

Kharde, C.A. and Sh. Ramchandra Bhong, Sr. Manager Accounts appeared and requested for admission of application on the basis of further submissions. Jurisdictional Officer MS. Ritu Bijwar, Supt., Pune-I, Commissionerate appeared and made written submissions.

05. **OBSERVATIONS**

We have gone through the facts of the case. At different places in the application and the submission thereafter, we find that the following issues have been raised for our consideration thus –

i. *Clarification about the legal procedure for availment of Service Tax and VAT paid on cancellation of flat which is booked in pre-GST Regime and cancelled in post-GST Regime.*

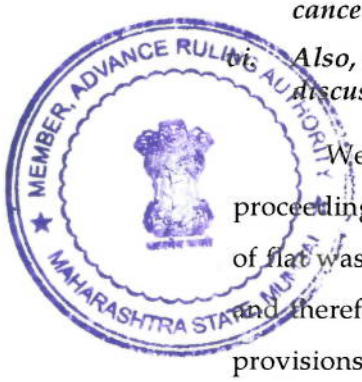
ii. *Whether cancellation of flat can be equated with the downward revision of price where the credit note can be raised with GST as per Section 142 (2) of the CGST Act.*

iii. *Whether cancellation of flat can be equated with the downward revision of price and hence service Tax/VAT paid earlier can be claimed as credit or allowed as refund to property buyer as per Rule 6(3) of Service Tax Rules, 1944 along with applicability of time of limitation for refund as specified under section 11B of Central Excise Act.*

iv. *Whether GST input tax credit of Service Tax and State VAT paid while booking of flat is available to the Developer, if cancelled in GST regime? What will be the methodology to avail Input Tax Credit on the said taxes paid?*

v. *What is the legal procedure for cancellation of flat which is booked in pre-GST Regime and cancelled in post-GST Regime?*

vi. *Also, GST liability in cases where some small amount is retained, for cancellation (after discussion with customer).*



We begin our consideration of the issues with the observation that the present proceedings are under the provisions of the GST Act. As is informed the transaction of booking of flat was undertaken prior to the implementation of the GST Act in the State of Maharashtra and therefore that sets the record clear that no transaction of booking has happened under the provisions of the GST Act. However, we hasten to add what has been additionally informed is that one fallout of the aforesaid transaction has occurred in the GST regime. This fallout is that the transaction of booking has been cancelled in the GST regime. This cancellation has two aspects. One where the cancellation comes with retention of some amount for cancellation. The other, though not expressly stated, is cancellation without retention of any amount for cancellation. It has been submitted before us that the cancellation with retention of some amount is being considered as a service by the applicant and GST is being discharged in respect of the same. For the reason being so, the applicant has decided not to contest, in the present proceedings, the issue about cancellation with retention of some amount. We therefore move to the issue of cancellation of booking without any consideration for effecting the cancellation. It is a admitted fact that the transaction of booking has taken place in the pre-GST regime. That being so, it would be but obvious an inference that no transaction has taken place in the GST regime. There is no 'supply' under the GST Act. However, we find the following provisions under the GST Act –

CGST ACT	MGST ACT
142. (1) Where any goods on which ***duty****, if any,* ***had been paid under the existing law at the time of removal thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the duty paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer****:* *Provided that* ***if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.***	*142. (1) Where any goods on which* ***tax****, if any,* ***had been paid under the existing law at the time of sale thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the tax paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer :*** *Provided that* ***if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.***
(3) Every claim for refund filed by any person before, on or after the appointed day, for refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944: ***Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse:*** ***Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.***	***(3) Every claim for refund filed by any person before, on or after the appointed day for refund of any amount of input tax credit, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be refunded to him in cash in accordance with the provisions of the said law :*** ***Provided that where any claim for refund of the amount of input tax credit is fully or partially rejected, the amount so rejected shall lapse :*** ***Provided further that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.***
(5) Every claim filed by a person after the appointed day for refund of tax paid under the existing law in respect of services not provided shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944.	

With the facts as attending and the above provisions, we observe thus –

a) The amounts received towards construction of a flat was considered a taxable event, a sale, under the provisions of the Maharashtra Value Added Tax Act, 2002 [MVAT Act]. The MVAT Act applied to tangible and intangible goods and not to services. The sale of a flat after its construction was complete was not taxable under the MVAT Act, being a transaction for sale of immovable property.

b) Similarly, Chapter V of the Finance Act, 1994 [Service Tax Act] providing for taxation of Services applied to the transaction of sale of a flat except where the entire consideration was received after issuance of completion-certificate by the competent authority.

c) The applicant has not provided any details as to when the flat was sold. Neither any detail as to when the booking was cancelled is provided. We have been given no agreement or document as such. Therefore, applicability of MVAT Act or Finance Act, 1994 cannot be checked.

d) The above provision says that the goods which are being returned should have been sold not earlier than six months prior to the appointed day and which is 1st July 2017. Since no document has been provided, the date of sale is not known to us. Further, the provision says that the goods should have been returned within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer. Even this information about date of return of goods is not available to us. But the point to be noted is that mere return of goods within the specified time is not enough. The return has to survive the test of identification to the satisfaction of the proper officer. goo

e) The return of such goods is deemed to be a supply under the GST Act if the return of such goods is by a registered person. No information on this aspect is available to us.

f) In respect of services not provided, claim is to be filed by a person after the appointed day for refund of tax paid under the existing law. Such a claim shall be disposed of in accordance with the provisions of the existing law which would be the Service Tax Act in the instant case.

g) We know no more than the fact that a transaction of booking of flat in the pre-GST regime has been cancelled in the GST regime. Having said so, we invite attention to the questions that can be posed in an application for an Advance Ruling under the provisions of the GST Act. Sub-section (2) of section 97 about "Application for advance ruling" says thus –

(2) The question on which the advance ruling is sought under this Act, shall be in respect of,—

(a) classification of any goods or services or both;
(b) applicability of a notification issued under the provisions of this Act;
(c) determination of time and value of supply of goods or services or both;
(d) admissibility of input tax credit of tax paid or deemed to have been paid;
(e) determination of the liability to pay tax on any goods or services or both;
(f) whether applicant is required to be registered;
(g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

h) Having regard to the transaction in the instant case, the questions which are being contested are not about –

i. the classification of any goods or services or both.

ii. the applicability of a notification issued under the provisions of the GST Act.

iii. the determination of time and value of supply of goods or services or both.

iv. the admissibility of input tax credit of tax paid or deemed to have been paid.

Input tax credit is defined u/s 2(63) of the GST Act as being *"input tax credit" means the credit of input tax;* Input tax is defined u/s 2(62) of the GST Act thus –

(62) "input tax" in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—
(a) the integrated goods and services tax charged on import of goods;
(b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;
(c) the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;
(d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or
(e) the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act, but does not include the tax paid under the composition levy;

The above definitions help us to see that the refund of tax sought in the present proceedings is not in respect of input tax credit of tax paid or deemed to have been paid under the GST Act.

v. the determination of the liability to pay tax on any goods or services or both.

vi. Whether the applicant is required to be registered.

vii. whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

i) In view of points above, it can be seen that the questions posed before us are not the questions in respect of which an Advance Ruling can be sought under the GST Act. In view thereof, the impugned application is not maintainable. No proceedings of Advance Ruling under the GST Act lie in the instant case. For want of any merit, we discuss no further.

06. In view of the deliberations hereinabove, we pass an order as follows:

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 40/2018-19/B- 118 **Mumbai, dt.** 24/09/2018

For reasons as discussed in the body of the order, the application for advance ruling is rejected being non-maintainable.

MEMBER, ADVANCE RULING AUTHORITY MAHARASHTRA STATE, MUMBAI

PLACE:- Mumbai

DATE:- 24/9/2018

sd

B. V. BORHADE

(MEMBER)

sd

PANKAJ KUMAR

(MEMBER)

CERTIFIED TRUE COPY

MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Jurisdictional Commissioner of Central Tax
5. Joint commissioner of State tax , Mahavikas for Website.

Note :- An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India building, Nariman Point, Mumbai – 400021.