

AUTHORITY FOR ADVANCE RULING – MADHYA PRADESH**Goods and Service Tax****O/o THE COMMISSIONER, COMMERCIAL TAX,****MOTI BUNGALOW,****MAHATMA GANDHI MARG, INDORE (M.P.) - 452007****e-mail :aar@mptax.mp.gov.in Phone : 0731- 2437315 fax. no. : 0731-2536229****PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING**
U/S,98 OF THE GOODS AND SERVICES TAX ACT ,2017**Members Present**1. Shri Manoj Kumar Choubey
Joint Commissioner

Office of the Joint Commissioner of Commercial Tax, Indore Division-1

2. Shri Virendra Kumar Jain
Joint Commissioner

Office of the Commissioner CGST and Central Excise, Indore

GSTIN Number. If any/User-id	23AABCN4884H1ZE
Name and address of the applicant	M/s. NORTHERN COALFIELDS LTD. NORTHERN COALFIELDS LIMITED HEAD QUARTER , HEAD QUARTER , SINGRAULI , SINGRAULI , 486889
Point on which advance ruling sought	admissibility of CENVAT credit of tax paid or deemed to have been paid;
Present on behalf of applicant	Shri Hemant Sindhwani, CA
Case Number	10/2020
Order dated	08/12/2020
Order Number	19/2020

PROCEEDINGS**(Under sub-section (4) of Section 98 of Central Goods and Service Tax Act, 2017 and the Madhya Pradesh Goods & Service Tax Act, 2017)**

1. **M/S NORTHERN COALFIELDS LTD.** (hereinafter referred to as the Applicant) Singrauli is a well known Public Sector Undertaking of Government of India in Coal Sector They are also registered under GST Act The Applicant is having a GST registration with GSTIN 23AABCN4884H1ZE.
2. The provisions of the CGST Act and MPGST Act are identical, except for certain provisions. Therefore, unless a specific mention of the dissimilar provision is made, a reference to the CGST Act would also mean a reference to the same provision under the MPGST Act. Further, henceforth, for the purposes of this Advance Ruling



reference to such a similar provision under the CGST or MP GST Act would be mentioned as being under the GST Act.

3. BRIEF FACTS OF THE CASE –

3.1. M/s. Northern Coalfields Limited (NCL), Singrauli a well known Public Sector Undertaking of Government of India in Coal Sector.

4. QUESTION RAISED BEFORE THE AUTHORITY –

The below question have been formed in relation to the services being provided by applicant to the recipients:

4.1. Whether the CENVAT Credit is available on security services in residential colony ?

4.2. Whether the CENVAT Credit is available on repair service in residential colony. ?

5. RECORD OF PERSONAL HEARING -

5.1 Shri Hemant Sindhvani, CA appeared on behalf of the applicants for personal hearing on electronic mode and he reiterated the submission already filed along with the Application.

5.2 At the time of hearing this Authority brought into notice of the applicant that the required fees of SGST for filing the application has not been deposited so to deposit the same so that the application can be accepted. Secondly it was also brought into notice of the applicant that the question asked is regarding CENVAT credit rather than Input Tax Credit (ITC).The issue of CENVAT credit is not in the purview of authority for advance ruling. A clarification was asked on this issue.

5.3 The applicant in response of the queries raised sent a letter dated 30.10.2020 stating that - The applicant wishes to seek advance ruling on some other issues also. Thus instead of removing the defect in this application, the applicant seek the liberty to file fresh application of Advance Ruling by consolidating all the issues including these issue. Thus the Applicant prays to provide the permission to withdraw this Advance Ruling application.

6. Ruling

6.1. In light of Application for withdrawal of the application by the applicant the Authority hereby agrees to the withdrawal of application without going into Merit of the case and passing any ruling on the issues for which Advance Ruling has been sought for.

SK
(Virendra Kumar Jain)
(Member)

CP
(Manoj Kumar Choubey)
(Member)

Copy to:- No. 11/2020/A.A.R/R-28/43

INDORE Dated 08/12/2020

1. Applicant
2. The Principal Chief Commissioner, CGST & Central Excise, Bhopal Zone, Bhopal
3. The Commissioner(SGST) Indore
4. The Commissioner, CGST & Central Excise, Indore
5. The Concerned Officer
6. The Jurisdictional Officer – State/Central

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