

ODISHA AUTHORITY FOR ADVANCE RULING

GOODS AND SERVICE TAX

GST & CENTRAL EXCISE, RAJASWAVIHAR, BHUBANESWAR-751007 (ODISHA)

PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING

U/S.98 OF THE GOODS AND SERVICE TAX ACT, 2017



Members present are:

1. Sri Anand Satpathy, OFS(SAG), Addl. Commissioner of CT&GST
Office of the Commissioner, CT&GST, Odisha Banijyakar Bhawan,
Old Secretariate Compound, Cuttack-753001-Odisha.
2. Sri Nilanjan Pan, IRS, Joint Commissioner, Office of the Audit Commissionerate
GST & Central Excise, Bhubaneswar

1	Name and Address of the Applicant	M/s. Balasore Alloys Limited, Balgopalpur, Rasalpur, Odisha-756020
2	GSTIN or User ID	21AAACI3967P1Z9
3	Date of Filing of Form GST ARA-01	15.01.2019
4	Present for the Applicant	NA
5	Date of Personal Hearing	NA

ORDER NO.08/ODISHA-AAR/2018-19 DATED 13.02.2019

Subject: GST Act, 2017-Advance Ruling U/s 98 – Whether Mining Rights provided by the Steel & Mines Department, Govt of Odisha to the applicant would attract GST under reverse charge under Section 9(3) of the CGST Act, 2017.

1.0 M/s. Balasore Alloys Limited, Balgopalpur, Rasalpur, Odisha-756020 (hereinafter referred to as the 'Applicant') assigned with GSTIN 21AAACI3967P1Z9 having registered address at Balgopalpur, Rasalpur, Odisha-756020, have filed an application on 15.01.2019 under Section 97 of CGST Act, 2017 & OGST Act, 2017 read with Rule 104 of CGST Rules 2017 & OGST Rules, 2017 in Form GST ARA-01 seeking an Advance Ruling on the aforesaid subject.

2.0 Before taking up the application for consideration, the Applicant vide letter No. BAL/GST-Corres/134 dated 05.02.2019 informed in writing to withdraw the application filed under Section 97 of CGST/OGST Act,2017. Since, the Applicant is no more desirous of the ruling sought for the application for withdrawal is hereby allowed.

3.0 The application for advance ruling is thus disposed off.



Nilanjan Pan
Member CGST



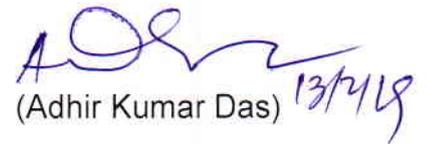
Anand Satpathy
Member SGST

File No. V (1) ARA/Odisha/BBSR/2019/08/ 3596A

dated-13.02.2019

To

M/s Balasore Alloys Ltd, Balgopalpur, Rasalpur, Odisha-756020



(Adhir Kumar Das) 13/2/19

Superintendent (CGST),
Advance Ruling Authority, Odisha.

o/c