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**RAJASTHAN
AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
KAR BHAWAN, AMBEDKAR CIRCLE, NEAR
RAJASTHAN HIGH COURT
JAIPUR – 302005 (RAJASTHAN)**



ADVANCE RULING No. RAJ/AAR/2023-24/07

Umesh Garg, Joint Commissioner	: Member (Central Tax)
Mahesh Kumar Gowla Additional Commissioner	: Member (State Tax)
Name and address of the applicant	: M/s YUGESH CHARAN, Plot No. C 112 Krishna Nagar Pali Road Basni Phase I, Jodhpur-342005, Rajasthan
GSTIN of the applicant	: Unregistered
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	: (d) Admissibility of input tax credit of tax paid or deemed to have been paid
Date of Personal Hearing	: Not applicable
Present for the applicant	: CA Ashutosh sharma
Date of Ruling	: 10.08.2023

Note: Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST 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 SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s YUGESH CHARAN (Unregistered), Plot No. C 112 Krishna Nagar Pali Road Basni Phase I, Jodhpur-342005, Rajasthan (hereinafter

the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a) given as under: -

(d) Admissibility of input tax credit of tax paid or deemed to have been paid

Further, the applicant being a Un-registered person as per the declaration given by him in Form ARA-01) the issue raised by the applicant is neither pending for proceedings nor proceedings were passed by any authority. Based on the above observations, the applicant is admitted to pronounce advance ruling.

A. SUBMISSION AND INTERPRETATION OF THE APPLICANT:

1. M/s. Yougesh Charan (hereinafter referred to as the “applicant”) are Un-registered, the applicant is an individual and is about to start business of supplying services of transportation of goods. The applicant willing to take registration under Central Goods and Services Tax Act, 2017 (hereinafter referred as ‘CGST Act’) and Rajasthan Goods and Services Tax Act, 2017 (hereinafter referred as ‘RGST Act’).
2. That, as per the notification no. 11/2017 central tax rate dated 28.06.2017 as amended from time to time, the applicable rate on services provided by the applicant is 12% (entry no 9(iii)(b)) under the forward charge mechanism.
3. That, for providing the services of transportation of goods, the applicant would need to procure “Blended Bio fuel/ Fuel oil/ Bio Fuel” which in turn will be used in the vehicles transporting such goods.
4. That, the applicant has enquired from the vendors of “Blended Bio Fuel/ Fuel Oil/ Bio Fuel” about applicable HSN and tax rate on such goods. The vendors have informed that they supply said goods under HSN 2710 and charge tax at the rate of 18%. As per understanding of the applicant as well the said goods are taxable at the rate of 18% under entry 33 (Heading 2710) of schedule III in notification no. 1/2017 central tax rate dated 28.06.2017.
5. That, since the applicant would supply services of transportation of goods and charge tax at the rate of 12%, as per the understanding of the applicant of the law, there is no provision which restricts input tax credit on inputs, input services or capital goods used for supplying such services. Likewise, the applicant understands that the credit of tax paid to vendor on “Blended Bio Fuel/ Fuel Oil/ Bio Fuel” shall be available to the applicant as charged thereon.
6. That, in order to understand the availability of credit of taxes charged by vendor on “Blended Bio Fuel/ Fuel Oil/ Bio Fuel” the applicant prefers an

application of advance ruling in terms of section 97 of CGST Act read with RGST Act.

7. B.QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Whether the input tax credit of tax charged by the supplier on bio fuel/ fuel oil/ blended biofuel will be available to the applicant, whereby such bio fuel/ fuel oil/ blended biofuel shall be used by the applicant in providing the transportation services?

D. WITHDRAWAL OF APPLICATION

The applicant vide their letter dated 02.08.2023 requested to withdraw the Advance Ruling Application filed before the authority, as they are no more pursuing with business for which they were applying for the clarification being an applicant in the name of M/s Yougesh Charan.

E. FINDINGS, ANALYSIS & CONCLUSION:

The Applicant vide their letter dated 02.08.2023 has requested to withdraw the Advance Ruling Application filed before the authority.

Since the applicant has requested for withdrawal of the application therefore, their request to withdraw the application is considered. Hence, no ruling is given.

Umesh Kumar Garg
10/8/23

Umesh Kumar Garg
Member
(Central Tax)



Mahesh Kumar Gowla
10/08/2023
Mahesh Kumar Gowla
Member
(State Tax)

SPEED POST

M/s YUGESH CHARAN, Plot No. C 112 Krishna Nagar Pali Road Basni Phase I, Jodhpur-342005, Rajasthan

F. No.AAR/KASAR/2023-24/ 71-74

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Dated: 10.08.2023

1. The Chief Commissioner, CGST and Central Excise, Jaipur Zone, NCRB, Statue Circle, Jaipur-302005 (Raj.).
2. The, Chief Commissioner, State Tax, KarBhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005 (Raj.).
3. The Pr. Commissioner ,Central Tax, CGST & Central Excise Commissionerate, Jaipur, NCRB, Statue Circle, Jaipur-302005 (Raj.).