



**PUNJAB AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICE TAX, BHUPINDRA ROAD,
PATIALA 147001, PUNJAB**

ORDER NO. AAR/GST/PB/005 dated 02/08/2019

(Note: An Appeal against this order lies with the Appellate Authority in terms of Section 99 and Section 100 of the CGST Act, 2017 and Section 99 and Section 100 of the PGST Act, 2017 within a period of thirty days from the date of communication of this order.)

Name and Address of the Applicant	M/s Chadha Sugars and Industries Limited Vill. Kiri Afgana, Tehsil Batala, Distt. Gurdaspur, Punjab
GSTIN of the Applicant	03AACCC5309B1ZG
Date of application/ Date of Receipt	22-08-2018 / 23-08-2018

M/s Chadha Sugars and Industries Limited, Vill. Kiri Afgana, Tehsil Batala, Distt. Gurdaspur, Punjab hereinafter referred to as 'applicant' had submitted an application for advance ruling in form GST ARA-01 vide his letter dated 22.08.2018 received on 23.08.2018 seeking to know whether input tax credit availed on one product can be utilized for payment of duty on other product, if applicant having two separate business activities under same GST number. However, vide letter dated 12.07.2019 sent through e mail of Sh. Anuj Uppal, the applicant has stated that he does not wish to pursue his advance ruling application dated 22.08.2018 and has prayed

that his said advance ruling application may be treated as withdrawn. Therefore, the application of the applicant is disposed off as withdrawn under section 98(2) of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017.

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N. Bhinder
Navdeep Bhinder
Member, SGST 2/8/2019

2/8/19
Parul Garg
Member, CGST

To

M/s Chadha Sugars and Industries Limited,
Vill. Kiri Afgana, Tehsil Batala, Distt. Gurdaspur

PB/AAR/19/ 332 Dated: 05/8/19

Copy to :

1. The Special Secretary, Goods and Service Tax Council, 5th floor, Tower-II, Jeevan Bharti Bldg., Connaught Place, New Delhi w.r.t. F. No. 193/Advance Ruling/ GSTC/2017 dated 01.05.2018.
2. Pr. Chief Commissioner CGST & CX Zone, Chandigarh, O/o The Chief Commissioner CGST & CX Zone, Chandigarh, C.R. Building, Plot no. 19, Sector 17-C, Chandigarh.
3. The Commissioner of State Taxes, Punjab.
4. The Commissioner, CGST, Ludhiana, camp office GST Bhawan, Rishi Nagar, Ludhiana.
5. The Assistant Commissioner of State Taxes, Gurdaspur.
6. The Assistant Commissioner, CGST, Batala.

Dispatch
5/8/2019
Pn
05/8/19