

**AUTHORITY FOR ADVANCE RULING
TAMILNADU ADVANCE RULING AUTHORITY
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai - 600 006.**

**PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE
GOODS AND SERVICES TAX ACT, 2017.**

Members present are:

1. Ms. Manasa Gangotri Kata, IRS., Joint Commissioner / Member,
Office of the Commissioner of GST & Central Excise,
Chennai – 600 034.
2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A.,
Joint Commissioner (ST) / Member
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6.

ORDER No. 13 / AAR /2019 DATED 22.03.2019

| | | |
|--|------------------------|--|
| GSTIN Number, if any / User id | | 33AACCD1238L1ZV |
| Legal Name of Applicant | | M/s. Dagger Die Cutting (India) Private Limited |
| Registered Address/Address provided while obtaining user id | | No. 201, North Phase, SIDCO Industrial Estate, Ambattur, Chennai-600098. |
| Details of Application | | GST-ARA-01, Application SI. No. 51 dated 23.10.2018 |
| Concerned Officer | | State: Pattaravakkam Assessment Circle Centre: Chennai North - Ambattur Division |
| Nature of activity(s) (proposed / present) in respect of which advance ruling sought | | |
| A | Category | Manufacturer of Hand-made Cutting Knives. |
| B | Description (in Brief) | The Applicant is engaged in manufacturing of Hand-made Cutting Knives used in shoe industries. |
| Issue/s on which advance ruling required | | Determination of liability to pay any taxes on goods or services |
| Question(s) on which advance ruling is required | | Whether to charge IGST or SGST/CGST on the sales made by the Applicant? |

Note : Any appeal against the advance ruling order shall be filed Before the Tamilnadu State Appellate Authority for Advance Ruling, Chennai 600 005 under Sub-section (1) of Section 100 of CGST ACT / TNGST Act 2017 within 30 days from the date on which the ruling sought to be Appealed against is communicated.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

M/s. Dagger Die Cutting (India) Private Limited, No.201, North Phase, SIDCO Industrial Estate, Ambattur, Chennai-600098 (hereinafter called as Applicant) is registered in GST vide GSTIN 33AACCD1238L1ZV. The Applicant is engaged in manufacture of Hand-made Cutting Knives for Shoe industries.

The Applicant have sought Advance ruling on the following question

“Whether they should charge IGST or SGST & CGST on such sales?”.

The Applicant has submitted the copy of application in Form GST ARA – 01 and also submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST Rules 2017 and SGST Rules 2017.

2. The Applicant is manufacturer of Hand-made Cutting Knives used in Shoe industries and they serve overseas as well as local customers. They have stated that they get orders from overseas customers, but delivery is made locally (within Tamil Nadu) and payment is received in foreign currency.

3.The Authorized Representative of the Applicant was heard in the matter on 12.03.2019 for admission of the application. They stated that they supply cutting tools for leather shoes manufacturing factory in Tamil Nadu, but receive payment from abroad in foreign currency. They stated that they required to know whether to charge IGST or CGST/SGST for their supply.

4.The Advance ruling sought is whether CGST & SGST or IGST is payable on the said supply. i.e., whether the transaction is an inter-state supply or intra-state

supply. In this connection Section 97 of the CGST Act / Tamil Nadu GST Act (TNGST) has given the scope of Advance Ruling Authority, i.e., the question on which the Advance Ruling can be sought. For ease of reference, the section is reproduced as under:

97. (1) An Applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.

(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.*

The Act limits the Advance Ruling Authority to decide the issues earmarked for it under Section 97(2) and no other issue can be decided by the Advance Ruling Authority. The issue for which Advance Ruling is sought depends on the 'Place of Supply' of the goods, which is not in the ambit of this authority. The Application is therefore rejected without going into the merits of the case, on the issue of lack of jurisdiction.

5. In view of the above, we rule as under

RULING

The Application for Advance Ruling dated 23.10.2018 of M/s. Dagger Die Cutting (India) Private Limited is rejected, under Sub-section (2) of Section 98 of the CGST Act, 2017 and the TNGST Act, 2017.

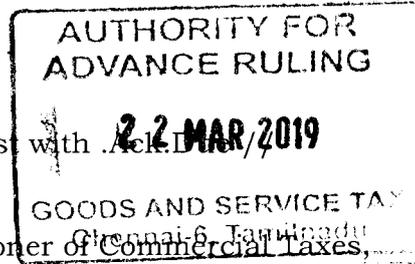
K. Manasa 22/3/19
Ms. Manasa Gangotri Kata, IRS/
Member, CGST

Shri. Kurinji Selvaan 22-03-2019
Shri. Kurinji Selvaan. V.S., M.Sc., (Agri), M.B.A.,
Member, TNGST

To

M/s. Dagger Die Cutting (India) Pvt. Ltd.,
No.201, North Phase, SIDCO Industrial Estate,
Ambattur,
Chennai-600098.

// By Speed Post with



Copy Submitted to:

1. The Additional Chief Secretary/Commissioner of Commercial Taxes,
IInd Floor, Ezhilagam, Chepauk, Chennai- 600 005.
2. The Principal Chief Commissioner of GST & Central Excise,
No. 26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai- 600034.

Copy to:

3. The Assistant Commissioner (ST)
Pattaravakkam Assessment Circle
No. 127 Yadava Street, 2nd Floor,
Padi, Chennai- 600 050
4. The Commissioner of GST & C.Ex.,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai-600034.
5. Master File/ Spare - 2