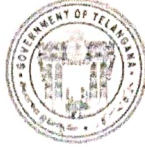


DFA



AUTHORITY FOR ADVANCE RULING, TELANGANA
CT Complex, M.J Road, Nampally, Hyderabad-500001.

(Constituted under Section 96(1) of the Telangana Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

Present:

Sri N. Sai Kishore, Additional Commissioner (State Tax)(Gr-I)
Sri Sahil Inamdar, (I.R.S), Additional Commissioner (Central Tax)

TSAAR Order No. I D/2024

A.R.Com/19/2023

Date: 07-11-2024

GSTIN Number, if any / user-if	36AAYFS3650G1ZP
Legal Name of Applicant	M/s Sri Tulasi Industries
Registered Address / Address provided while obtaining user id	Sy.No. 769, 12-21, Arepally X Road, Bhavanipet Village, Machareddy Mandal, Kamareddy, Telangana, 503111.
Details of application	Advance Ruling Application dt. 21-08-2023
Nature of activity (s) (proposed/present) in respect of which advance ruling sought	
Category	Factory/Manufacturing, Wholesale Business
Issues/s on which advance ruling required	<ul style="list-style-type: none">➤ Classification of goods and/or services or both➤ Applicability of a notification issued under the provisions of the Act➤ Admissibility of input tax credit of tax paid or deemed to have been paid
Questions(s) on which advance ruling is required	1. We are in the business of Edible oil refining and packing. Our output tax is @ 5% and whereas our purchases are 12% and 18%. As the GST rate of outward supply is less than the GST rate of Inward Supply our ITC balance is Pooling up. So, we request to keep refund of ITC that is accumulated in the credit ledger on the basis of inverted duty structure. So please we need a clarification on this issue and allow us to claim refund of ITC accumulated due to Inverted duty structure.

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017)

The present application filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and TGST Act" respectively] by M/s Sri Tulasi Industries, the applicant, seeking an advance ruling in respect of the following questions:

1. We are in the business of Edible oil refining and packing. Out output tax is @ 5% and whereas our purchases are 12% and 18%. As the GST rate of outward supply is less than the GST rate of Inward Supply out ITC balance is Pooling up. So, we request to keep refund of ITC that is accumulated in the credit ledger on the basis of inverted duty structure. So please we need a clarification on this issue and allow us to claim refund of ITC accumulated due to Inverted duty structure.

The applicant requested through a letter dated 21-10-2024 that they wants to withdraw the Advance Ruling Application filed by us, may be allowed to voluntarily withdraw their application filed on 21-08-2023.

The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

ORDER

**(under section 98 of the Central Goods and Services Tax Act, 2017 and the
Telangana Goods and Services Tax Act, 2017)**

The Application filed by M/s Sri Tulasi Industries, dated 21-08-2023 in GST ARA Form No. 01 is disposed off, as being withdrawn by the applicant voluntarily and unconditionally.


(N. SAI KISHORE)

(ADDL. COMMISSIONER)(STATE TAX)


(SAHIL INAMDAR)

(ADDL. COMMISSIONER)(CENTRAL TAX)

To,
M/s Sri Tulasi Industries,
Sy.No. 769, 12-21, Arepally X Road,
Bhavanipet Village, Machareddy Mandal,
Kamareddy, Telangana, 503111.

Copy submitted to:-

1. The Commissioner of Commercial Taxes, Telangana for information.

Copy to:-

2. The Joint Commissioner(ST), Nizamabad Division.