

AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH

4, Vibhuti Khand, Gomti Nagar, Lucknow

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

Sub:- GST ACT, 2017 – Advance Ruling U/s 98 – liability to tax under GST Act in respect to application dated 29.03.2019 from M/s Awas Bandhu, Lucknow, Uttar Pradesh – Order– Reg.

1) M/s Awas Bandhu, 1st Floor, Janpath Market, Hazratganj, Lucknow, U. P. - 226001(here in after called the applicant) is a registered assessee under GST having GSTN: 09AAAAAA6345D1Z2.

2) The applicant provides services to help U.P. Housing Ministry to implement policies & provide housing for all income groups.

3) The Applicant has submitted application for Advance Ruling dated 29.03.2019 enclosing duly filled Form ARA-01(the application form for Advance Ruling) along with annexure and payment receipt of Rs 10,000/- in the name of state GST.

4) The Applicant in his application sought clarification and Advance Ruling as follows : –

Whether activities of applicant are exempted from GST?

5) Applicant was informed vide letter No. विधि/(एडवांस-रूलिंग)आवास बन्धु/2018-2019/26/ बाणिज्य कर dated 16.04.2019 to submit the required amount in proper heads i.e., Rs 5000/- each to SGST & CGST by 25.04.2019. However, party failed to comply these instructions and not deposited the required fee in proper heads till date.

DISCUSSION AND FINDING

6) After going through the application of the applicant it is observed that the payment of 10,000/- was made to SGST only instead of Rs 5000/- each to SGST and CGST.

As Section 97 (1) r/w Rule 104 of the CGST/SGST Act, the Applicant is liable to pay fee of Rs 5000/- under each Act to be deposited in manner provided u/s 49 of CGST Act. Failing such compliance, an application is incomplete and thus liable to be rejected. In the present case, the applicant deposited Rs. 10,000/- only in the name of SGST and did not deposit the required amount i.e., Rs 5000/- each to SGST & CGST, despite being given opportunity to cure such defect. Hence, the application is liable for rejection.

In view of the above, both the members unanimously rule as under;

RULING

The application for Advance Ruling in Form GST ARA 01 of M/s Awasthi Bhandhu, Lucknow, U. P. dated 29.03.2019 is hereby rejected.


Vivek Kumar Jain

Member of Authority for Advance
Ruling


Sanjay Kumar Pathak

Member of Authority for Advance
Ruling

To,

M/s Awas Bandhu,
1st Floor, Janpath Market,
Hazratganj, Lucknow, U.P. – 226001

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Order No. 30

Date: 07.05.2019

Copy to –

- ✓ 1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Commissioner, CGST & CX, Lucknow, Uttar Pradesh.
4. The Deputy Commissioner, CGST & Central Excise, Division-II, Lucknow, Uttar Pradesh;
5. Through the Additional Commissioner, Commercial Tax, Lucknow, Uttar Pradesh to jurisdictional tax assessing officers.