

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 01.05.2019 from M/s Wave distilleries and Breweries Ltd.– Order– Reg.

1) M/s Wave distilleries and Breweries Ltd., Ramghat Road, Ahmedpura, Aligarh, U.P. - 202125 (here in after called 'the applicant') is a registered assessee under GST having GSTN: 09AABCU0335J1ZE.

2) The applicant is engaged in the business of bottling of alcoholic beverages on behalf of M/s United Breweries Ltd. and M/s A.B. Sugars Ltd.

3) The Applicant has submitted application for Advance Ruling dated 30.04.2019 enclosing duly filled Form ARA-01(the application form for Advance Ruling) along with annexure and attachment.

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

Whether Notification No. 31/2017 dated 13th Oct. 2017 is applicable on them?

5) The application for advance ruling was forwarded to the Jurisdictional GST Officer to offer their comments/views/verification report on the matter, which were received in the office vide letter C. No. V(12)P&I/Wave distilleries/Prev./Alg/25 /2018/1296 dated 14/06/19..

6) The applicant was granted a personal hearing on 04.07.2019. Shri K.S. Ramesh, Advocate, Authorized representatives on behalf of applicant appeared for hearing.

During the personal hearing he submitted that written submission containing pages 01-108, is being submitted and need to be taken into consideration and they would like to reiterate the same.

DISCUSSION AND FINDING

7) We have gone through the submissions made by the applicant and examined the detailed explanation submitted by them, It has also been observed that the following case has been pending, vide letter C.No. 130/2019-20/J.C(Corp)/VKA dated 22.07.2019 of Shri Prashant Kumar, Joint Commissioner (Corporate Circle), Commercial Tax, Aligarh Zone, Aligarh has informed that a case on the issue is pending against the party for calculation of tax, penalty, fine and for other legal proceedings under section 74(5).

8) As per the provision of CGST Act, 2017 under section 98 (2) *The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:*

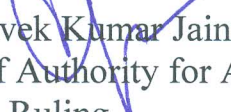
*Provided that the Authority **shall not admit the application** where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act:*

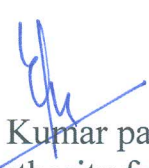
In view of the above, both the members unanimously rule as under;

RULING

Question:- Whether Notification No. 31/2017 dated 13th Oct. 2017 is applicable on the Applicant?

Answer:- the application shall not be admitted as per the provisions of section 98(2) of CGST Act, 2017, as the question raised in the application is already pending with the state tax authorities, Aligarh.


Vivek Kumar Jain
Member of Authority for Advance
Ruling


Sanjay Kumar pathak
Member of Authority for Advance
Ruling

To,

M/s Wave distilleries and Breweries Ltd.,
Ramghat Road, Ahmedpura,
Aligarh, U.P. – 202125

AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH

Order No. 34

Date: 29.07.2019

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 Pr. Commissioner, CGST & CX, Agra, Uttar Pradesh.
4. The Deputy Commissioner, CGST & Central Excise, Aligarh Division, Aligarh, Uttar Pradesh;
5. Through the Additional Commissioner, Commercial Tax, Aligarh, Uttar Pradesh to jurisdictional tax assessing officers.