

**BEFORE THE AUTHORITY FOR ADVANCE  
RULINGS FOR THE STATE OF UTTARAKHAND  
(Goods and Services Tax)**

समक्ष अग्रिम विनिर्णय प्राधिकारी उत्तराखण्ड (माल और सेवा कर)

Present:

Shri Vipin Chandra (Member)

श्री विपिन चन्द्र (सदस्य)

Shri Amit Gupta (Member)

श्री अमित गुप्ता (सदस्य)

The 19th day of March, 2018

Ruling No 03 /2017-18

अग्रिम विनिर्णय संख्या.

In

Application No: 04

आवेदन संख्या. 04

1	Applicant आवेदक	M/s Kanj Products Private Limited, Plot No. 71-72, Sector 8A, IIE, SIDCUL, Haridwar मेसर्स कंज प्रोडक्ट्स प्राइवेट लिमिटेड, प्लॉट न.७१-७२, सैक्टर -८ ए, आई.आई.ई. सिडकुल, हरिद्वार
2	Jurisdictional Officer अधिकारिता अधिकारी	Assistant Commissioner, Sector-3, Haridwar. सहायक आयुक्त, खण्ड-३, हरिद्वार।
3	Present for the Applicant आवेदक की ओर से उपस्थित	Shri C.M Dang, श्री सी. एम. डांग
4	Present for the Jurisdictional Officer अधिकारिता अधिकारी की ओर से उपस्थित	Shri. Ram Lal, Assistant Commissioner, Sector-3, Haridwar श्री राम लाल, सहायक आयुक्त, खण्ड-३ हरिद्वार
5	Date of receipt of application आवेदन प्राप्त की तिथि	23.12.2017 २३.१२.२०१७
6	Date of Personal Hearing सुनवाई की तिथि	08.03.2018 ०८.०३.२०१८

**Note :** Under Section. 100(1) of the Uttarakhand Goods and Services Tax Act, 2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section- 99 of the Uttarakhand Goods and Services Tax Act, 2017, within a period of 30 days from the date of service of this order.

**नोट :** इस अग्रिम विनिर्णय की प्राप्ति के 30 दिन के अन्दर उत्तराखण्ड माल और सेवा कर अधिनियम 2017 की धारा- 99 के अन्तर्गत गठित अग्रिम विनिर्णय अपील प्राधिकारी के समक्ष धारा- 100(1) के अन्तर्गत अपील दायर की जा सकती है।

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**AUTHORITY FOR ADVANCE RULING  
GOODS & SERVICE TAX  
UTTARAKHAND**

**RULING**

1. This is an application under Sub-Section (1) of Section 97 of the CGST/SGST Act, 2017 and the rules made thereunder filed by M/s Kanj Products Private Limited, Plot No. 71 & 72, Sector 8A, IIE, SIDCUL, Haridwar seeking an advance ruling on applicability of notification dated 5.10.2017 issued by DIPP, Ministry of Commerce and Industry read with CBEC Circular No. 1060/9/2017-Cx. Dated 27<sup>th</sup> November 2017 in respect of following issues :

(a) If the assessee takes over an eligible unit as a going concern under slump sale agreement and there is a change in the ownership of the unit which was availing the benefit of area based exemption notification no. 50/2003-CE dated 10.6.2003, as amended, prior to 1.7.2017.

(b) If the said eligible unit availing of the exemption is physically shifted to a new location within the area specified in the said area based exemption notifications.

(c) If there is any addition or modification in the plant or machinery or on the production of new products after taking over an eligible unit during residual period of exemption.

2. Advance Ruling under GST means a decision provided by the authority or the appellate authority to an applicant on matters or on questions specified in sub section (2) of section 97 or sub section (1) of section 100 in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

3. As per the said subsection (2) of Section 97 of the CGST Act advance ruling can be sought by an applicant 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 the 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

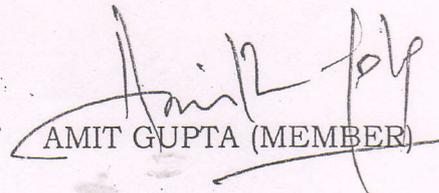
4. In the present case applicant has sought advance ruling on applicability of notification dated 5.10.2017 issued by DIPP, Ministry of Commerce and Industry read with CBEC Circular No. 1060/9/2017-Cx. Dated 27<sup>th</sup> November 2017.
5. In this regard Joint Commissioner, SGST, Haridwar vide letter dated 22.02.2018 submitted his report wherein he, *interalia*, stated that the said benefit may be extended to the assessee in such cases.
6. Authority observes that the clarification requested by the applicant on the notification as well circular are not issued under the provisions of this Act. Moreover, advance ruling requested by the applicant, also do not fall under sub-clause (a) to (g) of Section 97(2) of the CGST/SGST, Act which provides the list of subjects on which advance ruling can be sought.
7. Accordingly, authority concludes that the questions raised by the applicant do not fall under the purview of Authority for Advance Ruling created under CGST/SGST Act, 2017 and hence the request in question is not entertainable.



VIPIN CHANDRA (MEMBER)

To

M/s Kanj Products Private Limited,  
Plot No. 71 & 72, Sector 8A,  
IIE, SIDCUL, Haridwar.



AMIT GUPTA (MEMBER)

**AUTHORITY FOR ADVANCE RULING  
GOODS & SERVICE TAX, UTTRAKHAND  
OFFICE OF THE COMMISSIONER, SGST, UTTRAKHAND  
LADPUR RING ROAD, UPPER NATHANWALA, DEHRADUN**

F.NO. : 04/2017-18/Advance Ruling/Dehradun

Dated : 19-03-2018

D. No:- 6163 /Dated- 20.03.18

Copy to :

1. The Chief Commissioner, CGST, Meerut Zone, Meerut
2. The Commissioner, CGST, Commissionerate Dehradun
3. The Commissioner, SGST, Commissionerate Uttarakhand
4. Assistant Commissioner, CGST, Division Dehradun
5. Joint Commissioner, SGST, Haridwar
6. ✓ Guard File