



सत्यमेव जयते

BEFORE THE AUTHORITY FOR ADVANCE RULING

For the State of Andhra Pradesh (Goods and Service Tax)
(5th Floor, O/o Chief Commissioner of Commercial Taxes, D.No:5-56, Block-B,
R.K Spring Valley Apartments, Edupugallu, Vijayawada-521151.)

Present:

Sri. J.V.M Sarma (Member)

Sri.Amaresh Kumar (Member)

The 20th day of April 2018

Order /AAR/AP/ 02(GST)/2018

In

Application No.AAR/03(GST)/2018

1	Applicant	M/s CRUX BIO TECH INDIA PRIVATE LIMITED (GSTIN: 37AAECC1707B1Z9)
2	Jurisdictional Officer	Assistant Commissioner , Nandigama Circle,
3	Present for the Applicant	Sri.D.Prem Kumar
4	Present for the Jurisdictional Officer	Remarks Received through mail
5	Date of Personal hearing	04.04.2018

Note: Under Section 100 of the APGST Act'2017, an appeal against this order lies before the appellate authority for advance ruling constituted under section 99 of APGST Act'2017, within a period of 30 days from the date of service of this order.

1. M/s CRUX BIO TECH INDIA PRIVATE LIMITED, (hereinafter also referred as an applicant), having GSTIN: 37AAECC1707B1Z9 are engaged in manufacturing of grain based extra neutral alcohol.

2. The applicant had filed an application in Form GST ARA -01, dated 26.01.2018, for seeking advance ruling on 'Clarification of rate of tax', for grain based extra neutral alcohol. The question on which the advance ruling is sought by the applicant is as follows..

The grain based extra neutral alcohol, which slab under comes in GST tax system. Is this comes under 18% or exempted or any other taxes category?'

3. A copy of the said application has been forwarded to both (Central tax & State tax) the jurisdictional officers, to offer their remarks on the question raised by the applicant and as well as to know any proceedings pending / passed regarding the applicant.

4. In this regard it is ascertained from the remarks as offered by the jurisdictional officer, i.e Assistant Commissioner State tax, Nandigama Circle, that, certain proceedings are pending with the Assistant Commissioner, Nandigama Circle, prohibits admission of the ruling as per the proviso 2 of Sec 98(2) of CGST Act'2017 for Section 98(2) which reads as follows...


[Sec 98(2): The Authority may, after examining the application and the records called for and after hearing the applicant or his authorized representative and the concerned officer or his authorized representative, by order, either admit or reject the application....

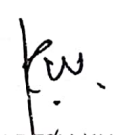
Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act.

5. A personal hearing notice was served on the dealer to attend on 19.02.2018, as the dealer himself requested for postponement of date of personal hearing on personal grounds, after considering the request of the applicant, a later date i.e 04.04.2018 was scheduled for personal hearing. At the time of personal hearing, the applicant submitted that they have filed the application for advance ruling before the receipt of the show cause notice, hence to heard. But on verification of the record submitted by the jurisdictional authority, the proceedings were initiated well before the filing of application before this authority. Further, the applicant himself admitted that they have preferred writ petition No.7734/2018, dt 07.03.2018 before the Hon'ble High Court of Judicature at Hyderabad on the same issue which is pending for disposal.

ORDER:

In the circumstances stated above and as the application do not qualify the pre-requisitions, the application will not qualify for admission as per Section 98(2) of CGST ACT2017 /APSGST Act 2017. Hence the application filed by applicant for seeking advance ruling is here by "**Rejected**".


Sd/-(J.V. M .SARMA)
Joint Commissioner (State Taxes),
Authority for Advance Ruling,
Andhra Pradesh.


Sd/- (AMARESH KUMAR)
Joint Commissioner (Central Taxes),
Authority for Advance Ruling
Andhra Pradesh.