

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU**  
**No.207, 2<sup>nd</sup> FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,**  
**CHENNAI 600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND**  
**UNDER SECTION 98(4) OF THE TNGST ACT, 2017**

**Members present:**

**Shri C. Thiyagarajan, I.R.S.,**  
**Additional Commissioner/Member (CGST),**  
**Office of the Commissioner of GST and**  
**Central Excise, Audit I Commissionerate,**  
**Chennai - 600 101.**

**Shri B. Suseel Kumar, B.E., MBA.,**  
**Joint Commissioner/Member (SGST),**  
**Authority for Advance Ruling,**  
**Tamil Nadu,**  
**Chennai - 600 006.**

**Advance Ruling No.59/ARA/2025, dated 12.12.2025**

*1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai as under Sub-Section (1) of Section 100 of CGST Act / TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed is communicated.*

*2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*

*(a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling.*

*(b) on the concerned officer or the jurisdictional officer in respect of the applicant.*

*3. In terms of Section 103(2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*

*4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*

GSTIN Number, if any / User id	33AAIEAK3571F1ZV
Legal Name of Applicant	M/s. Kangayam Coconut oil Manufacturers Association
Registered Address / Address provided while obtaining user id	No.171, Tiruppur Road, Kangayam - 638 701
Details of Application	Online Application ARN AD331019003031Z, dated 26.10.2019

Concerned Officer

State: Kangayam Assessment Circle,  
Tiruppur-III, Tiruppur Division.

Center: Salem Commissionerate

M/s. Kangayam Coconut oil Manufacturers Association, having principal place of business at No. 171, Tiruppur Road, Kangayam - 638 701 (hereinafter called as the "Applicant") are registered with GSTIN 33AAEAK3571F1ZV under the goods and services tax Act. They have filed application for advance ruling through online portal under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017 vide ARN AD331019003031Z, dated 26.10.2019.

2) But, application has not been filed manually as mentioned in the Rule 107A of the CGST Rules, 2017. Hence, a notice was issued on 22.10.2025 and 21.11.2025, to the applicant requesting to file manual application with proof for payment of application fee of Rs.5000/- under SGST Act and Rs.5000/- under CGST Act along with supporting documents/records as applicable. However, the applicant has not filed the manual application along with payment proof.


3) On verification of GST portal, the applicant has paid the fee of Rs.5000/- under SGST Act, 2017 only, and not paid the fee of Rs.5,000/- under CGST Act 2017 as prescribed under Section 97(1) of CGST Act 2017. Hence, the application is liable for rejection under Section 98(2) of CGST 2017.

4) On receipt of the notice from this Office, the applicant vide their letter dated 02.12.2025, have requested to permit them to withdraw the Advance Ruling Application, as their issue was resolved.

5) In view of the above, we rule as under:

**RULING**

The application filed by the Applicant for Advance Ruling is rejected in terms of Section 98(2) of CGST 2017, for non-payment of fee prescribed and as per the withdrawal request of the applicant.

  
(B. Suseel Kumar)  
Member (SGST)



  
(C. Thiyagarajan)  
Member (CGST)

To

M/s. Kangayam Coconut oil Manufacturers Association,  
No.171, Tiruppur Road,  
Kangayam - 638 701. (By RPAD)

**Copy submitted to**

1. The Principal Chief Commissioner of GST and Central Excise,  
26/1, Uthamar Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai 600 005.

**Copy to**

1. The Assistant Commissioner (ST),  
Kangayam Assessment Circle,  
No.260, 261, Tiruppur Road,  
Kangayam, Tiruppur, Tamilnadu, 638701.
2. Master File / Stock File - A1