

GOA AUTHORITY FOR ADVANCE RULING

[Constituted under Section 96 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with Rule 103 of the Goa Goods and Services Tax Rules, 2017]

BEFORE THE BENCH OF

Shri. Vishant S. N. Gaunekar, Additional Commissioner of SGST, Goa.
Smt. Lakshmi Radhakrishnan, Joint Commissioner of CGST, Goa.

Advance Ruling No. GOA/GAAR/02 of 2023-24/ 4375

Name of the Applicant	TONIA LIQUOR INDUSTRIES
Address	H. No. 2 Raicho Ambo, Raia, Salcete, South Goa 403720.
GSTIN	30AACFT3759M1ZZ
Date of Application	24/08/2021
Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	<p>1. We are manufacturers of Indian made foreign liquor (Whiskey, Brandy and Rum). Are we eligible for concessions in the form of reduced rate of tax on purchases of packing and raw material (i.e. 0.05 % CGST / SGST each or 0.10% IGST) allowed to registered recipients for export by the government of India vide notification no.40/2017-Central Tax (Rate) and notification no. 41/2017-intergrated Tax (Rate).</p> <p>Kindly convey your opinion and clarify in this regard.</p>

	2. If we are not entitled to benefit against these notifications, are there any other clauses/concessions/notifications under which we can claim benefit?
Dates of Hearing	11.01.2024; 28.07.2025 & 18.12.2025
Persons Present for Hearing	Shri Prasanna Sinai Kunde, General Manager along with Mrs. Sonal Kenkare, Sr. Accounts Supervisor of applicant Taxpayer.

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax, Act 2017 and the Goa Goods and Services Tax, Act 2017)

The present application has been filed under section 97 of the Goa Goods and Services Tax Act, 2017 and the Central Goods and Services Tax, Act 2017 (hereinafter referred to as the 'SGST Act' and 'CGST Act') by the applicant Taxpayer **M/s. TONIA LIQUOR INDUSTRIES, H. No. 2 Raicho Ambo, Raia, Salcete, South Goa 403720** seeking an Advance Ruling in respect of the following questions.

- Admissibility of a notification issued under the provision of this Act.

BRIEF FACTS

Applicant's Background:

TONIA LIQUOR INDUSTRIES, H. No. 2 Raicho Ambo, Raia, Salcete, South Goa 403720 is a registered taxable person holding GSTIN **30AACFT3759M1ZZ**. The Applicant is Manufactures of Indian made foreign liquor and wine in the state of Goa.

The applicant states that: -

The applicant are an SSI unit engaged in the manufacture of Indian made Foreign liquor and wine.

In respect of which the applicant is seeking through the advance ruling on the following question:

CLARIFICATION REQUIRED ON THE BELOW POINTS:

The applicant has sought advance ruling on the below points in advance ruling application.

1. We are manufacturers of Indian made liquor (Whiskey, Brandy and Rum). Are we eligible for concessions in the form of reduced rate of tax on purchases of packing and raw material (i.e. 0.05%CGST/SGST each or 0.10% IGST) allowed to registered recipients for export by the government of India vide notification no.40/2017-Central Tax (Rate) and notification no.41/2017-intergrated Tax (Rate).

Kindly convey your opinion and clarify I this regard.

2. If we are not entitled to benefit against theses notifications, are there any other clauses/concessions/notifications under which we can claim benefit?

INTERPRETATION OF LAW AND / OR FACTS BY APPLICANT

We are of the bona fide opinion that we are eligible to request our supplier to charge a lower rate of GST on our purchases which are used in the manufacture of our export supplies of Indian Made foreign Liquor and wine as per notification No. 40/2017-Central Tax (Rate) and notification no. 41/2017-Intergrated Tax (Rate), for the following reasons.

1. The concessional rate of GST is an export promotion measure enacted by the Government of India.
2. We are a “registered recipient” as mentioned in the above notifications to whom the concession is available.

Under the circumstances, we humbly request you to convey your opinion and clarify in this regard.

PERSONAL HEARING

The personal hearings were held on 11.01.2024; 28.07.2025 & 18.12.2025. Shri Prasanna Sinai Kunde, General Manager along with Mrs. Sonal Kenkare, Sr. Accounts Supervisor of applicant Taxpayer appeared for personal hearings before this Authority and they were heard on behalf of applicant.

FINDINGS AND DISCUSSIONS

We have carefully gone through all the written submissions/grounds on record and have also heard the authorized representatives of applicant taxpayer during personal hearings.

Upon careful perusal of all records and as per the case set out by the applicant, it is seen that Notification No. 40/2017-Central Tax (Rate) dated 23/10/2017 is self-explanatory and in the said notification it is clearly mentioned that it is subject to fulfillment of the conditions laid down. In said Notification, at page number 1, the following conditions are laid down.

- (i) The registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (ii) The registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) The registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) The registered recipient shall be registered with an Export Promotion

Council or a Commodity Board recognized by the Department of Commerce;

- (v) The registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (vi) the registered recipient shall move the said goods from place of registered supplier-
 - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
 - (b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
- (vii) if the registered recipient intends to aggregate supplies from multiple registered supplier and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
- (viii) In case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and
- (ix) When goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier alongwith proof of export general

manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

In view of above, it is very clear that above concession in rate of tax is applicable only when certain goods are procured/aggregated and directly exported. It is very clear that this Notification does not apply to manufacturers.

From the oral statements made by the Authorised Representative of the applicant during personal hearing, it appears that the applicant taxpayer is a manufacturer of IMFL and is of the view that whatever goods, mainly packing materials like glass bottles, corks, CFB boxes, labels, etc. that are used for packing the IMFL manufactured by them are to be procured claiming benefit of this Notification.

The applicant taxpayer, a manufacturer obviously may not be in a position to fulfill the conditions at points (i) to (ix) of said Notification No. 40/2017-Central Tax (Rate) dated 23/10/2017 and hence the question of claiming any benefit under the same may not arise.

However, in present Advance Ruling proceedings, we are unable to definitely comment on the same, because the applicant has not stated/furnished any factual details in the Advance Ruling application.

Even otherwise, it is not within ambit of an Advance Ruling Authority to certify whether any applicant taxpayer is fulfilling or not fulfilling the conditions in respect of any GST Notification. These are the factual details and the onus that all conditions are fulfilled lies on the person/registered taxable person claiming any benefit under a Notification.

Further, it is for the Jurisdictional Proper Officer exercising local jurisdiction over the taxpayer to verify the returns filed and accordingly take up scrutiny/Audit/Assessment proceedings for particular tax period/financial year and verify the facts, documents and accordingly adjudicate on whether the

taxpayer was eligible for concessional benefits or not.

Hence, in view of absence of any factual details of business module, this Authority is not in a position to go into this aspect.

RULING

ADVANCE RULING UNDER SECTION 98 OF THE CGST/ GGST ACT, 2017.

The ruling so sought by the applicant is accordingly answered as under.

1. **Question:** We are manufacturers of Indian made liquor (Whiskey, Brandy and Rum). Are we eligible for concessions in the form of reduced rate of tax on purchases of packing and raw material (i.e. 0.05%CGST/SGST each or 0.10% IGST) allowed to registered recipients for export by the government of India vide notification no.40/2017-Central Tax (Rate) and notification no.41/2017-intergrated Tax (Rate).

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2. If we are not entitled to benefit against these notifications, are there any other clauses/concessions/notifications under which we can claim benefit?

Ruling:

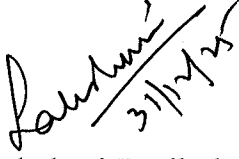
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Even otherwise, it is not within ambit of an Advance Ruling Authority to certify whether any applicant taxpayer is fulfilling or not fulfilling the conditions in respect of any GST Notification. These are the factual details and the onus that all conditions are fulfilled lies on the person/registered taxable person claiming any benefit under a Notification.

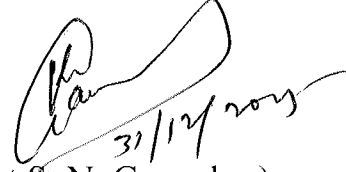
Further, it is for the Jurisdictional Proper Officer exercising local jurisdiction over the taxpayer to verify the returns filed and accordingly take up scrutiny/Audit/Assessment proceedings for particular tax period/financial year

and verify the facts, documents and accordingly adjudicate on whether the taxpayer was eligible for concessional benefits or not.

Hence, in view of absence of any factual details of business module, this Authority is not in a position to go into this aspect.



(Lakshmi Radhakrishnan)
CGST Member



(Vishant S. N. Gaunekar)
SGST Member

Dated: - 31/12/2025

Place: - Panaji, Goa

To,

**M/s. TONIA LIQUOR INDUSTRIES,
H. No. 2, Raicho Ambo, Raia, Salcete, South Goa 403720**

Copy to:

1. The Commissioner of State GST, Altinho, Panaji, Goa;
2. The Commissioner of CGST Goa, Patto Plaza, Panaji, Goa;
3. Dy. Commissioner of State Tax, Margao Ward, Margao, Goa;
4. Dy. Commissioner of CGST, Division III, Patto Plaza, Panaji, Goa;
5. State Tax Officer, Margao Ward, Margao, Goa;
6. Superintendent of CGST, Range I, Division III, Patto Plaza, Panaji, Goa
7. Office File.
8. Guard File.