

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd 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.57/ARA/2025, dated 21.11.2025

- 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		33AAGCA6963P124
Legal Name of Applicant		M/S. ARMSTRONG INTERNATIONAL PRIVATE LIMITED
Registered Address / Address provided while obtaining user id		Domestic Tariff Area, P 46, Eighth Avenuc, Anjur Willage, Natham Sub, Mahindra World City , Chengalpattu - 603 004.
Details of Application		GST ARA - 01 Application Sl. No. 26/2025/ARA, dated 17.06.2025
Jurisdictional Officer Concerned Officer		State: Chengalpattu Assessment Circle Chengalpattu Division, Chengalpattu Zone Center: CHENNAI-OUTER Commissionerate Division: Maraimalai Nagar Range-Chengalpattu.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Factory/ Manufacturing Works Contract
B	Description (in brief)	M/s. Armstrong International Private Limited is engaged in the manufacture and sale of steam and condensate recovery systems. The applicant has century of experience, knowledge and insight in thermal utilities management. It specializes in improving thermal utility system performance, maximizing efficiency, lowering energy use and reducing environmental emissions for companies of all sizes. Further, the applicant is proposes to undertake an extension/ expansion of its manufacturing facility, rework of existing structure in the factory and construction of a new corporate office.
Issue/s on which advance ruling required		Admissibility of time and value of supply of goods or services or both

Question(s) on which advance ruling is required	<ol style="list-style-type: none"> 1. Whether ITC on capital goods is admissible on various parts, components, accessories supplied by suppliers under various HSN for the machinery to be installed in the factory such as Electrical work, fire protection system, fire alarm system, public address system. 2. Is ITC admissible for heating ventilation and air conditioning system, lift/elevator? 3. Is admissible for structural and pre-engineered work, which are not in the nature of civil construction? 4. Is ITC admissible for civil construction work (expansion of factory) forming part of production process in the form of structures, pillars and supporting to machineries? 5. Whether ITC is admissible for equipment installed in the customer learning centre?
---	---

1.0 M/s. Armstrong International Private Limited (hereinafter 'the Applicant') has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017. The online application form for advance ruling dated 30-05-2025 was physically received on 17-06-2025 as mandated under Rule 107A.

2.0 The relevant facts as submitted by the applicant in their application is as follows.

- M/s. Armstrong International Private Limited (hereinafter 'the Applicant') is engaged in the manufacture and sale of steam and condensate recovery systems.
- Further, the applicant is proposes to undertake an extension/ expansion of its manufacturing facility, rework of existing structure in the factory and construction of a new corporate office.
- A brief note on the project is given below,

- a) The Applicant is building a new factory with a new product line to produce heat pumps, fabricate strainers, functional Test Rigs and bellow scaled valves.
- b) The Applicant is also constructing a new corporate office that would include utilities, Office supplies, and capital goods such as furniture, Computers equipment 'S', Air Conditioners etc.
- c) In addition, a learning and development centre, that would help pre-dominantly in reaching out to new customers in physical and digital platforms. It also includes test labs for enabling testing of the products before sale of the finished goods.
- d) Further, the Applicant is also making necessary alteration to the existing factory by relying pipes and valves with two or more heavy machines being installed.
- e) The cost to be incurred for the project to the extent of INR 50 crores is widely tabulated as below:

Sl. No.	Particulars	Description of the activity	INR in Crores
1.	Mechanical Works	Electrical fittings installed for production line in the factory (Mechanical work)	4.0
2.	Electrical Works	Involves Electrical fittings such as cables switches, NCB and other electrical consumables, materials, Fire protection system. Fire alarm system.	3.95
3.	Learning Centre	It is a customer learning centre where the applicant provides demo of the manufactures products which includes testing	2.60
4.	Civil Construction	Forming part of factory construction	4.29
5.	Structural and other pre-engineering work	It is a supporting structure for movements and operations of hoist, forklift and material handling equipment.	2.67
6.	Interiors and other designing, costs	This activity includes for the new corporate office, new factory and	8.06

	including HVAC, Lift/elevator	existing office	
7.	Architect and government fees		2.34
Total			27.91

3.0 With the above facts of the case, the applicant has filed an application seeking for advance ruling on the following query.

1. *Whether ITC on capital goods is admissible on various parts, components, accessories supplied by suppliers under various HSN for the machinery to be installed in the factory such as Electrical work, fire protection system, fire alarm system, public address system.*
2. *Is ITC admissible for heating ventilation and air conditioning system, lift/elevator?*
3. *Is admissible for structural and pre-engineered work, which are not in the nature of civil constructions?*
4. *Is ITC admissible for civil construction work (expansion of factory) forming part of production process in the form of structures, pillars and supporting to machineries?*
5. *Whether ITC is admissible for equipment installed in the customer learning centre?*

4. PERSONAL HEARING

The applicant was given an opportunity to be heard in person on 07.10.2025 vide this office memorandum No.26/ARA, dated 29.09.2025. However, the Applicant vide letter dated 06.10.2025 have requested postponement of personal hearing after 3 weeks.

5. DISCUSSION AND FINDINGS:

The applicant in their letter dated 23.10.2025 have stated that they wish to withdraw the Advance Ruling application as the proposed transaction has been temporarily placed on hold, due to change in circumstances. The applicant had decided to revisit the matter in light of other pressing business priorities and intends to defer its implementation to a later date.

Hence, their request is considered and the application is allowed to be treated as withdrawn without going into the merits or detailed facts of the case.

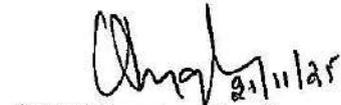
6. In view of the above, we rule as under:

RULING

The ARA Application received from the applicant on 17.06.2025 is disposed as withdrawn as per the request of the applicant.


(B. Suseel Kumar)
Member (SGST)




(C. Thiyagarajan)
Member (CGST)

To

M/s. Armstrong International Private Limited.
GSTIN: 33AAWFM5910H1Z2
Domestic Tariff Area, P 46, Eighth Avenue,
Anjur Willage, Natham Sub,
Mahindra World City,
Chengalpattu – 603 004. (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,
2nd Floor, Ezhilagam, Cherpauk, Chennai 600 005.
3. The Commissioner of GST and Central Excise,
Chennai-Outer Commissionerate,
Newry Towers, No.2054, I Block,
II-Avenue, 12th main Road,
Anna Nagar, Chennai – 600 040.

Copy to

1. The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.1a, First Floor, First Main Road,
Anna Nagar, Chengalpattu – 603 002.
2. Master File / Stock File – A1