

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. 63/ARA/2025, dated 17.12.2025

1. *Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which 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) 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.*
5. *The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

GSTIN Number, if any / User id	33AAACI2664M1ZI
Legal Name of Applicant	M/s. Imperial Graphics Private Limited
Trade Name of Applicant	M/s. Imperial Graphics (P) Ltd
Registered Address / Address provided while obtaining user id	No.2, 3 rd Floor, Venu Reddy Street, Guindy, Chennai - 600 032.
Details of Application	GST ARA – 01 Application dated 23.06.2025
Jurisdictional Officer	State: Alandur Assessment Circle, South-III, Chennai (South) Division.
Concerned Officer	Center: Chennai-South Commissionerate, Guindy Division, Range-I.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for	
A Category	Leasing Business
B Description (in brief)	<p>M/s. Imperial Graphics Private Limited is a Private Limited Company providing various services including Leasing out of properties. The Applicant is the owner of two residential property situated at No.70 and 71 Sri Balaji Nagar, Kalapatti, Coimbatore-641048 and has been remitting property tax dues regularly in Assessment Nos.162/008/908303, 162/008/908304 and 162/008/908305 and 162/008/910964.</p> <p>The Applicant leased out the building property situated at No.70, Sri Balaji Nagar, Kalapatti, Coimbatore-641048 to DR NGP Research and Educational Trust, Coimbatore since 2023 by way of a Rental Agreement renewable yearly for the purpose of Hostel facility. At present, there are 60 students of the college run by the</p>

<p>Issue/s on which advance ruling required</p>	<p>Educational Trust, who are occupying the hostel. The Applicant is yet to lease out the residential property situated at No.71, Sri Balaji Nagar, Kalapatti, Coimbatore-641048 to the Applicant's Tenant namely, Dr NGP Research & Educational Trust, Coimbatore.</p> <p>The Applicant's Tenant is an Educational Trust and the Applicant's tenant has been running a residential hostel with a philanthropic motive and purpose for providing a safe, secure, and a "home away from home" environment for college students.</p> <ol style="list-style-type: none"> 1. Classification of any goods or services or both 2. Applicability of a notification issued under the provisions of this Act. 3. Whether applicant is required to be registered. 4. 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.
<p>Question(s) on which advance ruling is required</p>	<ol style="list-style-type: none"> 1. Whether the hostel and residential accommodation extended to the students run by the Applicant's tenant can be considered as "Residential Dwelling" and is eligible for exemption under Entry 12 of Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and under the identical Notification under

the TNGST Act, 2017 and also under Entry 13 of Exemption Notification No.9/2017- Integrated Tax-Rate dated 28.06.2017 for the period of 01.07.2017 to 11.07.2024?

2. Whether the hostel facility extended to students run by the Applicant's tenant falls under Entry 12A inserted vide Notification No. 4/2024—Central Tax (Rate) dated 12.07.2024 with effect from 12.07.2024 as the conditions laid down in the Entry has been fulfilled?
3. Whether, in the event of the hostel accommodation being an exempt activity, whether the incidental activity of supply of in-house food to the inmates of the hostel would also be exempt being in the nature of a composite exempt supply?
4. Whether the judgement of the Division Bench of the Hon'ble Karnataka High Court in the case of Taghar Vasudeva Ambrish -vs- Appellate Authority for Advanced Ruling, Karnataka reported in Manu/KA/0327/2022, is applicable to the facts of the applicant?
5. Whether the judgement of the Hon'ble Madras High Court in the case of Thai Mookambika Hostel v. The Union of India reported in [2024] 160 taxmann.com 667 (Madras), is applicable to the facts of the applicant?

M/s. Imperial Graphics Private Limited is a Private Limited Company providing various services including Leasing out of properties. The Applicant is the owner of two residential property situated at No.70 and 71 Sri Balaji Nagar, Kalapatti, Coimbatore-641048 and has been remitting property tax dues regularly in Assessment Nos.162/008/908303, 162/008/908304, 162/008/908305 and 162/008/910964.

1.2 The Applicant leased out the building property situated at No.70, Sri Balaji Nagar, Kalapatti, Coimbatore-641048 to DR NGP Research and Educational Trust, Coimbatore since 2023 by way of a Rental Agreement renewable yearly for the purpose of Hostel facility. At present, there are 60 students of the college run by the Educational Trust, who are occupying the hostel. The Applicant is yet to lease out the residential property situated at No.71, Sri Balaji Nagar, Kalapatti, Coimbatore-641048 to the Applicant's Tenant namely, Dr NGP Research & Educational Trust, Coimbatore.

1.3 The Applicant's Tenant is an Educational Trust and the Applicant's tenant has been running a residential hostel with a philanthropic motive and purpose for providing a safe, secure, and a "home away from home" environment for college students. The applicant is filing the present application to seek clarification with regard to applicability of the GST laws. The applicant is registered under the Central Goods and Services Tax Act, 2017 and the Tamil Nadu Goods and Services Tax Act, 2017, as it was advised to do so. As evidenced by the Rental Agreement, the applicant herein collects GST on the renting of premises to the Educational Trust, as it has been on the understanding that GST is attracted.

1.4 Subsequently, the Applicant came to know that renting of premises for the purpose of Hostel facility is exempted in terms of the decision by the Division Bench of the Hon'ble Karnataka High Court in the case of **Taghar Vasudeva Ambrish -vs- Appellate Authority for Advanced Ruling, Karnataka** reported in **Manu/KA/0327/2022**, in terms of the landmark decision by the Hon'ble Madras High Court in the case of **Thai Mookambika Hostel v. The Union of India** reported in **[2024] 160 taxmann.com 667 (Madras)**, and also the **CBIC Notification 4/2024-Central tax (Rate)** dated

12.07.2024. 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.

2.1 The applicant is filing the present advance ruling application to seek clarification on the following issues:-

1. Whether the hostel and residential accommodation extended to the students run by the Applicant's tenant can be considered as "Residential Dwelling" and is eligible for exemption under **Entry 12 of Exemption Notification No.12/2017-Central Tax (Rate) dated 28.06.2017** and under the identical Notification under the TNGST Act, 2017 and also under **Entry 13 of Exemption Notification No.9/2017-Integrated Tax-Rate dated 28.06.2017** for the period of 01.07.2017 to 11.07.2024?
2. Whether the hostel facility extended to students by the Applicant's tenant falls under Entry 12A inserted vide **Notification No. 4/2024 - Central Tax (Rate) dated 12.07.2024 with effect from 12.07.2024** as the conditions laid down in the Entry has been fulfilled?
3. Whether, in the event of the hostel accommodation being an exempt activity, whether the incidental activity of supply of in-house food to the inmates of the hostel would also be exempt being in the nature of a **composite exempt supply**?
4. Whether the judgement of the Division Bench of the Hon'ble Karnataka High Court in the case of **Taghar Vasudeva Ambrish -vs- Appellate Authority for Advanced Ruling, Karnataka** reported in **Manu/KA/0327/2022**, is applicable to the facts of the applicant?
5. Whether the judgement of the Hon'ble Madras High Court in the case of **Thai Mookambika Hostel v. The Union of India** reported in **[2024] 160 taxmann.com 667 (Madras)**, is applicable to the facts of the applicant?

3.1 Under the 'Statement of facts' having a bearing on the question, the applicant has stated as follows:-

1. The Applicant's tenant has obtained the licence to run the residential hostel for boarding and lodging under Section 5 of the **Tamil Nadu Hostels and Home for women and children (Regulation Act 2014)** hereinafter referred to as the "**Hostel Regulation Act**".
2. Section-2 (c) of the '**Hostels Regulation Act**' defines "Hostel" or "Lodging House" to mean 'a building in which accommodation is provided for women or children or both either with boarding or not.' The term 'Home for Women & Children" is defined in section-2 (d) to mean 'an institution, by whatever name called, established or maintained or intended to be established or maintained for the reception, care, protection for welfare of women or children or both'.
3. On the other hand, the term 'residential hotel' is defined in section-2 (14) of the **Tamil Nadu Shops & Establishments Act, 1947** to mean 'any premises in which business is carried on bonafide for the supply of dwelling accommodation and meals on payment of a sum of money to a traveller or any member of the public or class of the public'.
4. Thus, the Applicant states that the 'hostel' accommodation which falls within the purview of the '**Hostels Regulation Act**' cannot be equated with that of a 'hotel accommodation which falls within the realm of **Tamil Nadu Shops & Establishments Act, 1947** by any stretch of imagination.
5. The applicant herein complies with the provisions of the "**Hostels Regulation Act**" and other allied laws.
6. Under the erstwhile Service Tax regime, the 'services by way of renting of residential dwelling for use as residence' was included in the negative list under clause (m) of Section-66D of the Finance Act 1994. Similarly, no VAT was leviable for supplying food to inmates, being an incidental activity to the activity of accommodation. In **Bharatiya Vidya Bhavan's Residential Public School v. State of Andhra Pradesh, (W.P.7417/2006) dated 30.01.2023**, the Hon'ble Andhra Pradesh

High Court has held that supply of food to residents of hostels, is not subject to the levy of APVAT Act, 2005, as it is not running a restaurant, catering house or a hotel as provided in Section 2(10)(d) of the APVAT Act, 2005. It is submitted thus that the hostels run by the Applicant's tenant and other hostel owners were kept outside the purview of the State VAT Enactments and the Service Tax Law.

7. This being so, under the GST regime after its inception on 01.07.2017, by virtue of the powers conferred under section 11 (1) of the Central Goods and Services Tax Act, 2017, (CGST Act in short) the Government of India issued **Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017** in which the categories of exempt services were notified. Identical Notification was issued under the Tamil Nadu Goods and Services Tax Act, 2017 (TNGST Act in short). Similarly, by virtue of powers conferred under Section 6 (1) of the Integrated Goods and Services Tax Act, 2017 (IGST Act in short), was issued by the Central Government.
8. Under the Exemption Notifications above mentioned, **Entry No. 12 of Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017** [similar entry: **Entry 13 of Exemption Notification No.9/2013-Integrated Tax-Rate dated 28.06.2017**] reads as follows:

Sl. No.	Chapter/Section/Heading /Group/ Service Code (Tariff)	Description of Service	Rate (%)	Condition
1	HEADING: 9963 or HEADING 9972	Services by way of renting of residential dwelling for use as residence	NIL	NIL

9. Thus, 'residential accommodation' falls under the unconditionally exempt category. It is submitted that **Entry 12 of Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017** and **Entry 13 of Exemption Notification No.9/2013- Integrated Tax-Rate dated 28.06.2017** and also the identical Entry in the identical Exemption Notification under TNGST Act, 2017 underwent an amendment in the year 2022 by virtue of Notification No.15/2022-

Central Tax (Rate) dated 30.12.2022 wherein an Explanation was inserted in Column-3 against **Entry 12** which reads as follows:

“Explanation — For the purpose of exemption under this entry this entry shall cover services by way of renting of residential dwelling to a registered person where the registration person is Proprietor of a Proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence and to such renting is on his own account and not that of the proprietorship concern.”

10. Thus, the inserted explanation qualified only occupants/inmates who registered persons for the purpose of reverse charge and the position remained the same when inmates were unregistered persons. Thus, in the case of the applicant herein, the occupants or the inmates of the residential hostel are either students or working women who travel from remote villages and come and stay in the city of Coimbatore for better education and for better living and are not registered persons under the GST Enactments.
11. Thus, in such an event, the exemption that is available under **Entry 12** of **Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017** as also under the TNGST Act, 2017 and also under Entry 13 of **Exemption Notification No.9/2013- Integrated Tax-Rate dated 28.06.2017** is applicable on all fours to the Applicant herein, irrespective of the threshold limit.
12. The term “residential dwelling” is not defined under the CGST Act, 2017/TNGST Act, 2017. Para-4.1 3.1 of the ‘Taxation of services an education guide dated 20.06.2012’ which was issued by the Central Board of Indirect Taxes & Customs under the erstwhile Service Tax Regime has defined the term “residential dwelling” as: *“The phrase residential dwelling has not been defined in the Act. It is therefore to be interpreted in normal trade parlance as per which it is any residential accommodation, but does not include hotel, motel, Inn, guest house, camp site, house, lodge, house boat or like places meant for temporary stay.”*

13. Thus as term 'Residential Dwelling' has not been defined under the CGST Act 2017/ TNGST Act, 2017, the common parlance meaning or the dictionary meaning has to be taken into consideration to understand the term.

14. The applicant relies on the decision of the House of Lords in appeal in the case of *Uratemp Ventures Limited v. Collins (AP)*, [2001] UKHL 43 dated 11/10/2001, it has been held that **"The starting point must be that "dwelling house" is not a term of art. It is an ordinary word in English language. While I accept that dictionaries cannot solve issues of interpretation is nevertheless helpful to bear in mind, that dwelling house has for centuries been a word of wide import. It is often used to interchangeable with lodging. It conveys the idea of a place where somebody lives: see *Johnson's Dictionary, s.v. "dwelling house" and "lodging" Murray's Oxford English Dictionary s.v. "Dwelling house" and "lodging". In ordinary parlance a dead sitting room where somebody habitually stays is therefore capable of being described as a dwelling house....***

The setting in which the word appears in the statute is important. It is used in legislation which is intended to afford a measure of protection to tenants under assured tenancies. This context makes it inappropriate for the Court to place restrictive laws on the word "dwelling"."

15. The Applicant herein is also relying upon the decision of the Hon'ble Karnataka High Court in the case of **Taghar Vasudeva Ambrish -vs- Appellate Authority for Advanced Ruling, Karnataka** reported in **Manu/KA/0327/2022**. In this case, the decision of the Appellate Authority for Advanced Ruling Karnataka was challenged by the Petitioner. The Appellate Authority for Advanced Ruling had confirmed the ruling of the Authority for Advanced Ruling and held that the exemption under **Entry 13 of Exemption Notification No.9/2013-Integrated Tax-Rate dated 28.06.2017** was not available to the Applicant hostel.

The Hon'ble Karnataka High Court held thus:

“Entry 13 contained in the Exemption Notification is unambiguous and is clear. It provides for exemption from payment of Integrated Goods and Service Tax in respect of ‘services by way of renting a residential dwelling by way of users residence’.....

Thus it is evident that the expression residence and dwelling have more or less the connotation in common parlance and therefore no different meaning can be assigned to the expression residential dwelling and it cannot be held that the same does not include hostel which is used for residential purposes by students or working women.”.

Thus, the Hon'ble High Court has held the identical question of law in favour of “hostels” and has held that the exemption available in **Entry 13 of Exemption Notification No.9/2017- Integrated Tax-Rate dated 28.06.2017** is available to a residential hostel/residential dwelling meant for students or working people.

16. In the year 2024, many of the similarly placed hostels had approached the Authority for Advanced Ruling for clarity on whether the service of hostel accommodation was liable to GST or not and whether registration under the GST enactments was required for the persons who were running the working women and ladies hostels.
17. The Authority for Advanced Ruling held against the applicants namely the hostel owners stating that the supply services of hostel accommodation was a taxable service and that the persons who were running the hostels were liable for GST registration.
18. As against the orders passed by the Authority for Advanced Ruling, some of the hostel owners approached the Hon'ble Madras High Court by way of separate writ petitions challenging the orders of the Authority for Advanced Ruling on the ground that as the hostel accommodation was essentially a residential dwelling, it qualified for exemption under **Sl. No. 12 of Exemption Notification 12/2017—Central Tax (Rate) dated 28.06.2017**.
19. Through the landmark judgment in **Thai Mookambika Hostel v. The Union of India reported in [2024] 160 taxmann.com 667 (Madras)**, the Hon'ble Madras High Court held that the supply of services of hostel

accommodation fell within the phrase 'residential dwelling' and hence it qualified on all fours on exemption under Sl. No. 12 of Exemption Notification 12/2017—Central Tax (Rate) dated 28.06.2017.

20. Thereafter the decision of the Hon'ble Madras High Court in the landmark judgment of **Thai Mookambika Hostel v. The Union of India reported in [2024] 160 taxmann.com 667 (Madras)**, the same was accepted by the Union Government. Thus, in the 53rd GST Council Meet, the GST Council recommended the exemption of hostel services with effect from 15.07.2024 if provided for a minimum continuous period of 90 days and having a value of supply less than or equal to Rs. 20,000/- per person.
21. Thereafter, vide **Notification No. 4/2024—Central Tax (Rate) dated 12.07.2024**, **Sl. No. 12A** was inserted after **Sl.12 in Exemption Notification 12/2017 Central Tax (Rate) dated 28.06.2017** on the above lines and Explanation 2 was inserted to sl.12 in support of the same. Entry 12A inserted vide **Notification No. 4/2024—Central Tax (Rate) dated 12.07.2024 with effect from 12.07.2024** reads as follows:

(1)	(2)	(3)	(4)	(5)
12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days	Nil	Nil

22. Further, the Central Board of Indirect Taxes and Customs (CBIC in short) issued **circular No. 228/22/2024-GST dated 15.07.2024** stating that the GST liability on the supply of accommodation services is regularized on 'as-is-where-is' basis for the period 01.07.2017 to 14.07.2024 where value of supply of accommodation service is less than or equal to Rs.20,000/- per person per month and the said

accommodation service was supplied for a minimum continuous period of 90 days.

23. The hostels attached to educational institutions are exempt from GST. Thus, the hostel run by the Applicant's tenant which might essentially caters to students at very nominal charges in contrast to hostels attached to educational institutions, also has to be exempt from the levy of GST and ought to fall outside the scope of levy.
24. The applicant herein expends the nominal amount collected from the inmates on their food and clean environment, and there is absolutely no profit motive. Thus, the residential environment to the inmates from far away villages is offered in the most hygienic atmosphere.

4.1 The Joint Commissioner (ST), Chengalpattu Intelligence and the Assistant Commissioner (ST), Alandur Assessment Circle, Chennai (South) Division have conveyed their remarks on the questions raised by the applicant that there is no pending proceedings in their office.

4.2 Since, no remarks has been received from the Central GST jurisdictional Authorities, it is construed that there are no pending proceedings against the applicant on the questions raised by them in their advance ruling application.

5. PERSONAL HEARING

5.1 Personal hearing was held on 11.11.2025. Ms. Aparna Nandakumar, Advocate, Ms. Kumudha. G, Advocate and Ms. Shridevi. H, Advocate, Authorised Representatives (AR) of the applicant appeared and the AR reiterated the submissions made under the Application for Advance Ruling filed by them. The AR furnished additional submissions during the PH containing the copies of the relevant notification/circulars, case laws relied upon by the applicant, and copies of the rental agreements entered into. They further added that the hostel facility provided to girl students and working women is to be treated as 'residence', as held by the Hon'ble High Court of Madras in its judgment dated 22.03.2024 in the case of M/s. Thai

Mookambikaa Ladies Hostel. This apart, they cited references from various other case laws in support of their defence.

5.2 The Members then explained to the AR that the basic query raised in the application does not pertain to the applicant and that instead, it seeks an answer for an activity carried out by the applicant's tenant, which is in contravention of Section 95(a) of the CGST Act, 2017, which defines 'advance ruling'. It was further explained that the other queries relating to the application of two case laws vis-à-vis the case of the applicant, also falls outside the scope of queries on which advance ruling could be sought, as laid down in Section 97(2) of the Act, *ibid*. Accordingly, as it appeared that the very admissibility of the application itself is in doubt, the Members explained that the application, *per se*, is liable for rejection.

5.3 The AR replied that they are of the opinion that in a similar case involving M/s Taghar Vasudeva Ambrish, the Authority for Advance Ruling, Karnataka, and the Appellate Authority, have admitted the case and pronounced rulings, which in turn would apply to the instant case as well. The AR further undertook to cross-check and furnish documents/evidence, if any, in support of their stance, shortly.

6. DISCUSSION AND FINDINGS

6.1 We have carefully examined the submissions made by the applicant in their advance ruling application and the additional submissions made during the personal hearing. We have also considered the issue involved, the relevant facts and the applicant's submission/interpretation of law in respect of the questions on which the advance ruling is sought.

6.2 We find that under the application for advance ruling filed, the applicant has raised the following queries, *viz.*,

1. Whether the hostel and residential accommodation extended to the students run by the Applicant's tenant can be considered as "Residential Dwelling" and is eligible for exemption under Entry 12 of Exemption Notification No.12/2017-Central Tax (Rate) dated

28.06.2017 and under the identical Notification under the TNGST Act, 2017 and also under Entry 13 of Exemption Notification No.9/2017-Integrated Tax-Rate dated 28.06.2017 for the period of 01.07.2017 to 11.07.2024?

2. Whether the hostel facility extended to students by the Applicant's tenant falls under Entry 12A inserted vide Notification No. 4/2024 - Central Tax (Rate) dated 12.07.2024 with effect from 12.07.2024 as the conditions laid down in the Entry has been fulfilled?
3. Whether, in the event of the hostel accommodation being an exempt activity, whether the incidental activity of supply of in-house food to the inmates of the hostel would also be exempt being in the nature of a composite exempt supply?
4. Whether the judgement of the Division Bench of the Hon'ble Karnataka High Court in the case of Taghar Vasudeva Ambrish -vs- Appellate Authority for Advanced Ruling, Karnataka reported in Manu/KA/0327/2022, is applicable to the facts of the applicant?
5. Whether the judgement of the Hon'ble Madras High Court in the case of Thai Mookambika Hostel v. The Union of India reported in [2024] 160 taxmann.com 667 (Madras), is applicable to the facts of the applicant?

6.3 In this regard, we bring to notice that the definition of 'Advance Ruling' as provided under Section 95(a) of the CGST Act, 2017, reads as –

“(a) “advance ruling” means a decision provided by the Authority or the Appellate Authority or the National 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 or of Section 101C, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;”

From the above, it may be seen that an advance ruling could be provided by the Authority on matters relating to the supply of goods or services or both by the applicant. Thereby, it becomes clear that only those queries in relation to an activity being undertaken or proposed to be undertaken by the applicant, merits consideration and admission under the scheme of things under

advance ruling as far as it relates to GST. However, we observe that under the application for advance ruling filed in the instant case, the applicant seeks a ruling as to whether the hostel and residential accommodation extended to the students run by the Applicant's tenant can be considered as "Residential Dwelling" and is eligible for exemption under Entry 12 of Exemption Notification no.12/2017-Central Tax (Rate) dated 28.06.2017 for the period from 1.07.2017 to 11.07.2024. Under the second query as well, they seek a ruling as to whether the hostel facility extended to the students run by the Applicant's tenant falls under Entry 12A inserted vide Notification no.04/2024-Central Tax (Rate) dated 12.07.2024 with effect from 12.07.2024, as the conditions laid down in the entry has been fulfilled. In effect, it could be seen that both the queries seek a ruling on an activity carried out by the applicant's tenant. Accordingly, we are of the considered opinion that prima facie, the aforesaid queries do not get covered by the definition of 'advance ruling' as laid down under Section 95(a) of the CGST Act, 2017, as the queries do not relate to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant. As a result, it becomes clear that no ruling could be pronounced on the same, as the aforesaid queries are not liable for admission, in the first place.

6.4 We find that the third query seeks a ruling as to whether the incidental activity of supply of in-house food to the inmates of the hostel would also be exempt being in the nature of composite exempt supply, in the event of hostel accommodation being an exempt supply. In this case, it could be seen that this query is directly connected and dependent on the first two queries as discussed in detail above. We are therefore of the opinion that this query also is not liable for admission.

6.5 As regards the fourth and fifth queries, we find that the same seek a ruling about the applicability of the following case laws, viz., (i) Judgement of the Division Bench of the Hon'ble Karnataka High Court in the case of Taghar Vasudeva Ambrish Vs. Appellate Authority for Advance Ruling, Karnataka reported in Manu/KA/0327/2022, and (ii) Judgement of the Hon'ble Madras High Court in the case of Thai Mookambika Hostel Vs. Union of India

reported in [(2024 160 taxmann.com 667 (Madras)], to the facts of the applicant. Here again, it could be seen that these queries are actually tagged to the original queries, i.e., Query No.1 & 2, and as such are not liable for admission. Notwithstanding the same, we bring to notice that Section 97(2) of the CGST Act, 2017 specifies the nature of questions on which an advance ruling can be sought, and the same is reproduced as below :-

*“(2) **The question** on which the advance ruling is sought under this Act, shall be 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 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.”*

From the above, it could be seen that advance ruling could be sought by applicant on a specific question, and that the same should be in respect of the context/situation as referred to in clauses (a) to (g) of Section 97(2) of the CGST Act, 2017. It is clear from the above, that the applicability of any judgement or case law to the facts of the case of an applicant, does not get covered under any of the clauses from (a) to (g) of Section 97(2) of the Act, ibid. Thereby, we find that Query No.4 and 5 also fall outside the ambit of ‘advance ruling’, and as such are not liable for admission.

6.6 This apart, it could be seen that under the scheme of advance ruling, as per Section 103(1) of the CGST Act, 2017, any advance ruling pronounced by the Authority is binding only on the applicant concerned who had sought it, and the said provision runs as,

"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."*

It becomes clear from the above that when an advance ruling pronounced in respect of an applicant who had sought it, is not binding on any other person, the question of determining the application of any other judgment or case law, to the case of an applicant under the scheme of advance ruling, does not arise at all.

6.7 In fine, we are of the considered opinion that all the queries raised by the applicant in the application for advance ruling filed in the instant case, are not liable for admission, and as such, the application filed by the applicant, per se, is liable for rejection under Section 98(2) of the CGST Act, 2017, which reads as,

"(2) The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised 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:

Provided further that no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:

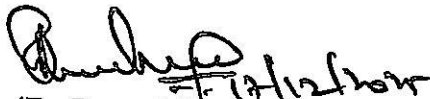
Provided also that where the application is rejected, the reasons for such rejection shall be specified in the order."

6.8 Accordingly, on examining the application for advance ruling filed by the applicant, it appeared that the same was liable for rejection. When the said aspect was conveyed to the authorised representative (AR) of the applicant during the personal hearing held on 11.11.2025, the AR replied that they are of the opinion that in a similar case involving M/s.Taghar Vasudeva Ambrish, the Authority for Advance Ruling, Karnataka, and the Appellate Authority, have admitted the case and pronounced rulings, which in turn would apply to the instant case as well. The AR further undertook to cross-check and furnish documents/evidence, if any, in support of their stance, shortly. However, it is noticed that the AR did not furnish any document/evidence as undertaken by them till date. Even in the event of furnishing any material having precedent value, it is to be noted that the same may not come to their aid, in view of the provisions of Section 103(1) of the CGST Act, 2017, as discussed in detail above. Therefore, once the application for advance ruling filed by the applicant in the instant case is held to be liable for rejection, the question of discussing the merits of the case, does not arise.

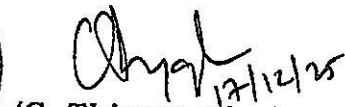
7. Based on the above discussion, we rule as under.

RULING

The Application for Advance Ruling filed by the Applicant in Form GST ARA-01 dated 23.06.2025 is rejected under Section 98(2) of the CGST Act, 2017, in view of reasons discussed in detail above.


(B. Suseel Kumar)
Member (SGST)




(C. Thiyagarajan)
Member (CGST)

To
M/s. Imperial Graphics Private Limited,
No.2, 3rd Floor, Venu Reddy Street,
Guindy, Chennai - 600 032.

/By RPAD/

Copy submitted to

1. The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Cherpauk, Chennai - 600 005.
3. The Commissioner of GST & Central Excise,
Chennai - South Commissionerate,
MIU Complex, No. 692, Anna Salai,
Nandanam, Chennai - 600 035.

Copy to

1. The Assistant Commissioner (TNGST),
Alandur Assessment Circle,
Room No. 352, 3rd Floor,
Integrated Building for Commercial Taxes
and Registration Department,
Nandanam, Chennai-600 035.
2. Master File/Spare.