

**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., 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.
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Advance Ruling No. 21/ARA/2026, dated 05.03.2026

- 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	33AAGCG2959R1ZY
Legal Name of Applicant	M/s. GRAYEYE IT SYSTEMS PVT.LTD.
Trade Name of Applicant	M/s. GRAYEYE IT SYSTEMS PVT.LTD.
Registered Address / Address provided while obtaining user id	No.189, The Ark, 2 nd Floor, Rajiv Gandhi Salai, Sholinganallur, Chennai - 600 119.
Details of Application	GST ARA - 01 Application dated 24.10.2025
Jurisdictional Officer	State: Ashok Nagar Assessment Circle, Chennai (Central) Division.
Concerned Officer	Center: Chennai - South Commissionerate, Vadapalani Division
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for A Category B Description (in brief)	Goods The Applicant is engaged in OEM (original Equipment Manufacturers), supplies of system integration and Networking, IT hardware items. Seeks advance ruling for generation of E-way bill - billing address one State and shipping address another State (Bill to Ship to concept).
Issue/s on which advance ruling required	1. Classification of goods and/or services or both 2. Determination of time and value of supply of goods or services or both. 3. Whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term.
Question(s) on which advance ruling is required	Q1.E-way Bill generation - validity and applicability

M/s. GRAYEYE IT SYSTEMS PVT.LTD. No.189, The Ark, 2nd Floor, Rajiv Gandhi Salai, Sholinganallur, Chennai – 600 119 (hereinafter called as the “Applicant”) are registered under the GST Act with **GSTIN: 33AAGCG2959R1ZY**. The Applicant is engaged in OEM (original Equipment Manufacturers), supplies of system integration and Networking, IT hardware items. The applicant seeks advance ruling for generation of E-way bill – billing address one State and shipping address another State in the following scenario:

Scenario-1:

The applicant handle certain GeM (Government e-Marketplace) contracts related to Government of India/Tamil Nadu and few other State Government Department. They have their suppliers in one State (e.g. New Delhi). Their GeM contract customer is located in another State (e.g. Jammu and Kashmir). Applicant’s office is located in Chennai, Tamil Nadu. Their supplier at New Delhi directly supplies the materials on behalf of the applicant to their customers located at Jammu Kashmir. The supplier will issue an invoice on the applicant under Billing and Shipping address concept and the applicant will issue an outward invoice on the Jammu and Kashmir customer. Movement of goods takes place from New Delhi to Jammu and Kashmir without entering the State of Tamil Nadu. In this scenario, how to handle E-way Bill?

Scenario-2:

One of their suppliers is located at Secunderabad (Telangana) and supplies materials directly to the applicant’s customer at Hyderabad on behalf of the applicant. The supplier at Secunderabad issues tax invoice to the applicant in Chennai. But the supplier uses the concept of Bill to Ship to and while issuing tax invoice he charges CGST and SGST instead of IGST. But, as per Rule 11 of the Place of Supply of Goods/Services, the levy should be as IGST. If the Bill to and Ship to customer is the same State and the applicant company is of a different State, what is the provision for E-way bill. The applicant would also like to get clarified on Issuance of Invoice/place of supply of goods/services.

Scenario-3:

E-way Bill generation- concept of 180 days/365 days: They raise invoice to their customers to receive the payment. But they supply the materials within 90 days from the date of actual invoice. As they are assembled products industry as well as an OEM, as per the present GST council amendment, E-way bill generation has been increased from 180 days to 365 days. Now they request to

clarify on the provisions of the E-way bill i.e., whether the applicant can generate E-way after 180 days/365 days. Whether is it applicable from the date of generation of Part-A/Part-B or extended validity or else from the date of original e-invoice.

2. 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.

Statement of relevant facts:

3. The applicant handles certain GeM contracts related to Government of India/Tamil Nadu and a few other State Government Department. The applicant seeks clarification on E-way bill- Bill to Ship to concept, Issuance of Invoice/place of supply of goods and services.

Interpretation of Law by the Applicant based on the statement of facts:

4. The applicant has claimed in their application that they had submitted relevant circulars in respect of E-way bills. But no such circulars were available on records.

5. The applicant is under the administrative control of State Tax Authority. The concerned Authorities of the State and Centre were addressed to offer detailed remarks and also to provide pendency report on the questions raised by the applicant in their ARA application. Since no remarks were received from the State jurisdictional authorities as well as the Central 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.

PERSONAL HEARING

6.1 The applicant was given an opportunity to be heard in person on 17.02.2026 vide this office memorandum No.50/2025, dated 10.02.2026. Mr. B.Abdul Kalam, Manager, M/s. Grayeye IT Systems Private Ltd., Chennai and Mr. K.Pradeep Narayanan, Chartered Accountant appeared as Authorized Representatives on behalf of the applicant for the hearing. The AR reiterated the submissions made in their application for advance ruling.

6.2 The AR informed that they get orders from Government portal (GeM) for supply and installation of Information Technology (IT) related hardware to various

government institutions. It is a consolidated work order for both supply and installation of the IT hardware. Based on the orders, goods required for execution of the installation will move from their assembling unit at NOIDA to various locations of their customers and the Billing is done from their Chennai office. The invoice is raised once the installation is completed. The movement of goods is done by issuing Delivery Challan (DC) accompanied by an e-way bill generated based on such DC. The AR requested the Authority to give a decision on the procedure to be adopted for e-way bill for the movement of goods in case the invoice is raised after completion of the execution of the work order and the goods are moving only based on the DC.

6.3 The Members informed the AR that the questions raised by the applicant are related to the provisions of E-way bills which do not fall under the category mentioned in the section 97 (2) of the CGST Act, 2017 and therefore, is out of purview of the advance ruling. The AR accepted the legal provision pointed out by the Members.

Discussions and Findings:

7.1 We have carefully considered the submissions made by the applicant in the advance ruling application, and the submissions made during the personal hearing held on 17.02.2026.

7.2 The Applicant is engaged in OEM (original Equipment Manufacturers), supplies of system integration and Networking, IT hardware items.

7.3 In their application for advance ruling, the applicant has raised a question "E-way Bill generation – validity and applicability" which appears to be vague and not a definite one. But from the submissions dated 10.10.2025 made by the applicant, it is seen that they have query on three situations faced by them on which they want clarifications. It is also noted that all the three scenarios raised by the applicant involve procedures of e-way bill generation.

scenario-1:

How to handle E-way Bill in cases where the supplier is one state and makes direct inter-state supplies to a customer situated in another state by raising an invoice on the applicant who is situated in the state of Tamil Nadu? The applicant raises outward invoice on their customers and movement of goods takes place directly from the supplier to the customers without entering Tamil Nadu.

scenario-2:

What is the provision for E-way bill if the customer is the same State and the applicant company is in a different State?

scenario-3:

With regard to E-way Bill generation and the concept of 180 days/365 days, whether this concept is applicable from the date of generation of Part-A/Part-B or extended validity of the invoice or else from the date of original e-invoice?

7.4 Further, against Sl. No. 13 of the application that asks for issues on which advance ruling is required, the applicant has marked three issues, namely, "classification of goods and or services or both"; "determination of time and value of supply of goods and or services or both" and "whether any particular thing done by the Applicant with respect to any goods and/or services or both amounts to or results in supply of goods and/or services or both, within the meaning of that term". But on going through the applicant's letter dated 10.10.2025, it is seen that all the three questions raised by the applicant pertain to the generation of e-way bill and its validity and procedure to be adopted for movement of goods.

7.5 We would like to bring to the notice of the applicant, Section 97(2) of the CGST Act, 2017 which states:

(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.*

7.6 It is to be noted that this Authority is mandated to provide advance ruling on questions which are in respect of the issues enumerated in sub-clause (a) to (g) of Section 97(2) of the CGST Act, 2017. We find that the queries raised by the applicant pertains to e-way bill generation and procedures therein, which do not get covered under any of the sub-clauses from (a) to (g) of Section 97(2) of the CGST Act, 2017.

7.7 Moreover, the questions raised by the applicant request decision on the procedures relating to e-way bills which are already covered under Chapter XVI of the CGST Rules, 2017.

7.8 Hence, we are of the considered opinion that the query raised by the applicant in the application for advance ruling filed in the instant case, is 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."

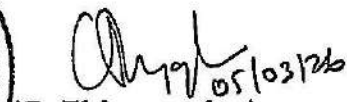
8. Based on the above discussion, we rule as under.

RULING

The Application for Advance Ruling filed by the Applicant in Form GST ARA-01 dated 24.10.2025 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. Thiagarajan)
Member (CGST)

To

M/s. Greyeye IT Systems Private Limited,
No.189, The Ark, 2nd Floor,
Rajiv Gandhi Salai, Sholinganallur,
Chennai – 600 119.

/By Speed Post/

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, Chepauk, Chennai – 600 005.
3. The Commissioner of GST & Central Excise,
Chennai (South) Commissionerate,
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road,
Anna Nagar, Chennai 600 040.

Copy to :

1. The Assistant Commissioner (ST),
Ashok Nagar Assessment Circle
No.1, 5th floor, PAPJM Annex Building,
Greens Road, Egmore,
Chennai – 600 006.
2. Master File/ Spare – 2.