

GOA AUTHORITY FOR ADVANCE RULING

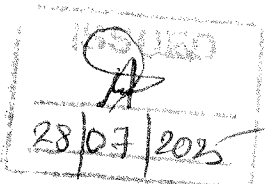
[Constituted under Section 96 of the Goa Goods and Services Tax Act,
2017 (Goa Act 4 of 2017) read with Rule 103 of the Goa Goods and
Services Tax Rules, 2017]

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/06 of 2023-24/ 847

Name of the Applicant	Vinayak Transport
Address	A-3/1, 4/1786, Paradise Apartments, Aquem, Alto, Margao- South Goa 403601
GSTIN	30AACFV3905D1ZS
Date of Application	08.02.2024
Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	<ol style="list-style-type: none"> 1. Do I have to pay tax on the above self-invoice? 2. How to differentiate the amount as paid with respect to the services provided to Pradeep Phosphates Ltd, J. K. Cements and those hired under GTA?
Dates of Hearing	06.06.2024; 29/08/2024 & 09/07/2025
Persons Present for Hearing	Shri Vinayak Bhujle, partner of applicant taxpayer present along with Adv. Deepa Patkar.



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 Central Goods and Services Tax, Act 2017 and the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as the 'SGST Act' and 'CGST Act') by the applicant registered taxable person **M/s. Vinayak Transport, A-3/1, 4/1786, Paradise Apartments, Aquem-Alto, Margao, Goa 403601** seeking an Advance Ruling in respect of the following questions:

- Determination of liability to pay tax on any goods or services or both.

BRIEF FACTS

Applicants Background:

M/s. Vinayak Transport, A-3/1, 4/1786, Paradise Apartments, Aquem-Alto, Margao, Goa 403601 is a registered taxable person and hold GSTIN **30AACFV3905D1ZS**. The Applicant is engaged in providing the service of transport of goods, in respect of which the applicant is seeking through the advance ruling for the purpose of determination of the following question:

CLARIFICATION REQUIRED ON THE BELOW POINTS:

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

1. Do I have to pay tax on the above self-invoice?
2. How to differentiate the amount as paid with respect to the services provided to Pradeep Phosphates Ltd, J.K. Cements and those hired under GTA?

INTERPRETATION OF LAW AND/OR FACTS BY APPLICANT

We, M/s. Vinayak Transport, are a registered taxpayer under GST and my registration number is 30AACFV3905D1ZS. I provided the service of transport of goods.

I provide service of Pradeep Phosphates Ltd, wherein GST is paid under RCM by the receiver. Hence there is No GST liability.

I am now taking a new contract with J. K. Cement and GST will be paid by me under FCM, i.e. I will be charging GST from J. K. Cement; however, I will be hiring trucks from unregistered dealers and self-invoice has to be raised.

As regards the trucks that I hire to provide the service from GTA, the GST is not paid on the freight as service provided by one GTA to another GTA is exempt under the provisions of GST as per notification 12/2017 dated 28/06/2017.

PERSONAL HEARING

The personal hearings were held on 06/06/2024; 29/08/2024 and 09/07/2025. Shri Vinayak Bhujle, partner of applicant taxpayer was present along with Adv. Deepa Patkar duly authorized representative for personal hearing before this authority and reiterated the points deliberated in written submissions made along with application.

During last hearing held on 09/07/2025, Ld. Adv. Deepa Patkar orally submitted on behalf of applicant that the applicant has already started the supply of services under forward charge and therefore the applicant is now not interested in pursuing this advance ruling application. She informed that applicant will accordingly submit a letter.

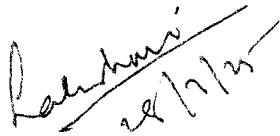
FINDINGS AND DISCUSSIONS

This matter was partly heard and adjourned for further hearing. Subsequent to oral submissions by A.R. of applicant, the applicant submitted a letter dated 18/07/2025 informing that the applicant has now commenced issuing tax invoices and collecting GST under the forward charge mechanism in line with the applicable provisions of GST Law and requesting to consider the submissions and dispose of the advance ruling application accordingly.

RULING

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

The application for advance ruling stands disposed in terms of submissions by applicant dated 18/07/2025.

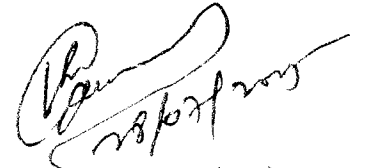


(Lakshmi Radhakrishnan)

CGST Member

Dated: - 28/07/2025

Place: - Panaji, Goa



(Vishant S. N. Gaunekar)
SGST Member

To,
M/s Vinayak Transport
A-3/1, 4/1786, Paradise Apartments, Aquem, Alto, Margao, Goa 403601

Copy to:

1. The State Tax Officer, Margao Ward, Margao-Goa.
2. The Dy. Commissioner of State Tax, Margao Ward, Margao-Goa.
3. The Commissioner of State GST, Panaji - Goa.
4. The Commissioner of Central GST, Panaji - Goa.
- ✓ 5. Office file.
6. Guard file.

Goa Authority for Advance Ruling

Members: Mrs. Lakshmi Radhakrishnan, Joint Commissioner-Center [Member Centre]
Mr. Vishant S. N. Gaunekar, Additional Commissioner State [Member State]

Order Number: ZD3007250030716

11850

Date of order: 28/07/2025

Advance Ruling ARN: AD300224000201D

Date of ARN: 08/02/2024

Name of Applicant: VINAYAK TRANSPORT

Address of Applicant: -NA-

GSTIN / UIN / Temporary Id of Taxpayer: 30AACFV3905D1ZS

Name and Designation of Jurisdictional Officer: Mrs PALLAVI PRASAD JOSHI, State Tax Officer

Name and Designation of Concerned Officer: Mr SABA KRISHNA PARAB, State Tax Officer

The matter(s) on which advance ruling is sought for, is/are:

1. Determination of the liability to pay tax on any goods or services or both

ORDER

The Applicant has filed an Application for seeking Advance Ruling before the Authority for Advance Ruling under section 97 of the **Central Tax, State Tax /UTGST Act, 2017** and the rules made thereunder.

For Rejection of AR application - In view of the observations, as mentioned in the attached Annexure, we find/do not find substance in this application and accordingly the application filed for seeking Advance Ruling is admitted/rejected under section 98 of CGST, SGST/ UTGST Act, 2017.

For Passing AR Order - In view of the discussion and findings, the order is passed for the matter(s) listed above.

Please refer the Annexure, attached with this Order, to view the details of Order passed.

This is a system generated Order and does not require any signature.

Mr. Vishant S. N. Gaunekar, Additional
Commissioner State
Member State

Mrs. Lakshmi Radhakrishnan, Joint
Commissioner-Center
Member Centre

Note(In case of Passing Order):

1. An appeal against this advance ruling lies before the Goa Appellate Authority for Advance Ruling.
2. The Applicant or the department, as the case may be, being aggrieved of this decision may file appeal within 30 days of communication of this order.

Copy to

- 1 Concerned Officer
 - 2 Jurisdictional Officer
 - 3 Applicant
- (As applicable)

