MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri. D.P. Gojamgunde, Joint Commissioner of, State Tax (Member)

(2) Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)

ARN No.		AD270525025509X
GSTIN Number, if any/ User-id		27AAFPG5617G1ZV
Legal Name of Applicant		**M/s. Sri Enterprises**
Registered Address/Address provided while obtaining user id		Officer no. 142, B Wing, Mittal Tower, 210 Nariman Point, Mumbai, Maharashtra, Pin Code-400021
Details of application		GST-ARA, Application No. 39 Dated 13.06.2025
Concerned officer		Division-Nariman Point, Zone-Mumbai-South-East
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Office/Sales Office
B	Description (in brief)	Applicant trade & importer as well as exporter, so our regular course of business is purchasing the material from local suppliers across the India and supplying the same to the local customer across India, and applicant is also doing import and export business.
Issue/s on which advance ruling required		➢ Whether applicant is required to be registered
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below

MEMBER ADVANCE RULING AUTHORITY MAHARASHTRA STATE

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra 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 Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] **M/s. Sri Enterprises,** the applicant is seeking an advance ruling in respect of the following query.

Transaction No-1 (Imports) They are planning to import the goods at Haldia/Kolkata Port in West Bengal state and at Vishakhapatnam Port in state of Andra Pradesh Respectively. They do not have any permanents establishments or place of operations in both of the state. After payment of Custom Duty and IGST, They will clear the goods and keep the Goods in the plot within the Port area of respective state. They will make payment of IGST in the name of our Mumbai office using GST Number of Maharashtra State, and the same will reflect in the Customs Bill of Entry and our Gstr2B. After that they will sell the goods directly from the plot at Haldia/Kolkata Port in West Bengal state and from Plot at Vishakhapatnam Port in state of Andhra Pradesh respectively to various customers in India by raising IGST bill from Mumbai office of with GSTIN of Maharashtra State. In respect of above narrated transaction they seek an advance ruling on the following questions-

1) **Whether the procedure to raise the invoice from Mumbai Office (Maharashtra State) for imports received and kept at Plot in Haldia/Kolkata Port in the state of West Bengal and in port of Vishakhapatnam in the state of Andhra Pradesh, where they do not have any separate GST Registration and charge IGST from Mumbai to their Customers is correct? or do they have to take separate Registration in the State of West Bengal and Andhra Pradesh respectively for the above-mentioned transactions?**
2) **If they do not need separate registration in West Bengal/Andra Pradesh respectively, can they do the transaction under the Maharashtra GSTIN, then in case of issuance of e-way bill is it correct to Mention the GSTIN of Mumbai and Dispatch from place of Haldia/Kolkata Port/Vishakhapatnam Port?**

Transaction No-2 (Export Sales) They are planning to purchase goods for export from the Local Manufactures of West Bengal State with 0.1% IGST (LUT) and they are not registered in West Bengal nor do they have any Permanent Establishment in West Bengal. The goods purchased will be going directly to Haldia/Kolkata Port/CFS for export to foreign country. In respect of above narrated transaction they seek an advance ruling on the following questions -

1) **In respect of above transactions, their question before Advance Ruling Authority is that whether the above procedure is ok using their Maharashtra GST registration or is separate GST Registration required in the West Bengal State for doing export from the state of West Bengal?**

A preliminary hearing was granted to the applicant on 14.05.2026. Shri. Nilesh Nandkumar Pitale, Advocate & Shri. Dhananjay Akhade, Advocate appeared on behalf of the applicant. The jurisdictional officer Shri. Vithal Marwade, Deputy Commissioner of State Tax was also present. During the course of the personal hearing, the applicant stated that the only question on which they required a personal hearing was in view of the facts and circumstances of their case, whether they are required to get registered in the State of West Bengal and Andhra Pradesh. This was the fundamental question which was to be decided in this said case. The Members informed the applicant that the issue whether they are required to be registered in the State of West Bengal and Andhra Pradesh can be decided only by the said State Authorities and is beyond the jurisdiction of this Advance Ruling Authority and therefore the application cannot be admitted. However, the Members directed the applicant to file a written submission giving their reasoning as to why their application should not be dismissed without admission.

2. The applicant vide letter dated 5th June, 2026, submitted their written submission. In the submission, they interalia stated that:-

   a) Query squarely covered under Section 97(2)(f) – Section 97(2)(f) expressly covers "Determination of the liability to registration."

   b) The Applicant's question is exactly whether it is liable to obtain registration in the States of West Bengal / Andhra Pradesh.

c) There is no express bar in the provision or in the entire Section 97 which states that the AAR can be approached only for questions related to "Determination of the liability to registration in the same State."

d) Any question relating to whether registration is required is within the statutory scope of Section 97(2)(f).

Therefore, the subject matter is squarely covered under Section 97(2)(f).

2.1 They relied upon the multiple AAR Rulings already issued based on same / similar facts –that the Hon'ble Authority as well as other Hon'ble Authorities of different States have already issued multiple Rulings on same or similar questions raised in the past and such applications were admitted and entertained and Ruled upon.

2.2 Several AARs across India have held that import through a port does not require registration in that State. They relied upon the following Rulings of the Maharashtra AAR:

1. M/s GANDHAR OIL REFINERY (INDIA) LIMITED GST-ARA-112/2018-19/B-40 dated 15.04.2019
2. M/s AAREL IMPORT EXPORT PVT LTD GST-ARA-114/2018-19/B-42 dated 24.4.2019
3. M/s SONKAMAL ENTERPRISES PRIVATE LIMITED GST-ARA-48/2018-19/B 123 dated 27.09.2018. We also rely upon the following Rulings of other States:
4. M/s. Kardex Advance ruling KAR ADRG 13/2020, dt.18/03/2020 [2020 (35) G.S.T.L.424 (A.A.R.-GST-KAR)
5. M/s. Pine Subsidiary Industry KAR ADRG 57/2021 dt 29/10/2021. (Both by Karnataka AAR authority) 6. Euroflex Transmission (India) Pvt. Ltd. (TSAAR order no. 22/2022 in A.R. Com/02/2021 Dt.08/04/2022) (By AAR authority, Telangana).

In all these six AR applications the identical question was posed before the Advance Ruling authority of the same state where the applicant was registered and not the state of proposed import. The authorities of the various states answered the question in affirmative.

2.3 The above Rulings establish a consistent principle: "Use of a port in a different State for import of goods does not create a place of business or mandate registration in that State."

2.4 They stated that denying admission of the current application shall contradict and override the Rulings given on the same facts by the same Hon'ble Authority in previous cases cited above, which would render the earlier Rulings incorrect and redundant.

2.5 Only one question is objected to – The Hon'ble Authority has sought clarification on maintainability of the Application only on the sub-question of requirement for registration in other States. They have sought clarification from the Hon'ble Authority on other grounds too which fall under section 97 (2) (e), (g) -

1. Whether domestic supply transactions for goods imported at ports located in other States can be undertaken from the registration in the State of Maharashtra by mentioning place of dispatch as the ports in the other States, where no permanent place of business exists in such States and no registration is taken in such States?
2. Whether goods purchased domestically under the Maharashtra GSTIN, from another State where no permanent establishment exists and no registration is obtained, can be exported directly under documentation from the Maharashtra GSTIN but from ports located at such States?

MEMBER ADVANCE RULING AUTHORITY MAHARASHTRA STATE, MUMBAI

2.6 The Hon'ble Authority has not raised any objections with regards to admissibility the above questions under Section 97 of the CGST / MGST Acts. Therefore, without prejudice to the above submissions and without surrender but on assumption that the question for registration is not admissible, they stated that the Hon'ble Authority is legally bound to admit the AAR application for the other questions which fall under the jurisdiction of the Hon'ble Authority.

2.7 Request to rephrase the original questions –They stated that if the Hon'ble Authority deems fit and to avoid the entire conflict, they may kindly be permitted to rephrase the questions related to registration in other States, to the following –

1) Whether the procedure to raise the invoice from Mumbai Office (Maharashtra State) for imports received and kept at Plot in Haldia/Kolkata Port in the state of West Bengal and in port of Vishakhapatnam in the state of Andhra Pradesh, where they do not have any separate GST Registration, and charge IGST to customer from Maharashtra State to their customers in other States is correct?
2) In case of issuance of e-waybill for the above transactions, is it correct to mention the GSTIN of Maharashtra as the "Bill-from" address and the location of Haldia/Kolkata Port/Vishakhapatnam Port as "dispatch-from" address?
3) Whether the applicant can document, declare and export goods under the Maharashtra GSTIN, in case of goods procured from other States @ 0.1% as a merchant exporter and where such goods are delivered directly to the port in the respective States for further exports?"

2.8 III. REBUTTAL OBJECTION RAISED BY AUTHORITY: "Since the taxpayer is registered in Maharashtra, the matter does not rest with Maharashtra AAR; the taxpayer must apply before WB/AP AAR."

2.8.1 The objection conflates place of import / export with place of registration.

2.8.2 The question is about the Applicant's own registration liability, not about the administration of WB/AP GST laws. 8.3 Section 97(2)(f) expressly covers this question.

2.8.3 Section 103 ensures the ruling binds only Maharashtra authorities, eliminating any jurisdictional conflict.

2.8.4. The applicant is seeking clarification on multiple questions and only one question is deemed inadmissible. The application may be admitted with a caveat to that extent, without prejudice to the above submissions.

3. We have gone through the submissions made by the applicant. In this regard, we find that Section 96 of the CGST Act, 2017, reads as under:-

Subject to the provisions of this Chapter, for the purposes of this Act, the Authority for advance ruling constituted under the provisions of a State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory.

Section 97 of the CGST Act, 2017, reads as under:-

1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.

(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.

On a combined reading of both the Sections, it is amply clear that the Advance Ruling Authority can decide only on the matters mentioned in Section 97 related to the particular State. The argument of the applicant that there is no express bar in Section 97 in deciding whether the applicant is required to be registered or not in a different State is frivolous because taking such a decision would result in usurping the jurisdiction of the GST Authorities in those respective States. Further, we find that Section 103 of the CGST Act, 2017, the advance ruling pronounced by the Authority or the Appellate Authority under this Chapter 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.

Thus, a decision given by the authority whether or not to get registered in a different State is not binding on the officers of that State, enforcement of such an order would not be possible, in the event, the applicant fails to obtain such Registration after the order is issued. Therefore, on a combined reading of the aforesaid provisions of the CGST Act, it is proper to conclude that the Advance Ruling Authority of a particular State cannot issue orders in respect of whether an applicant is required to be registered in a particular State or otherwise.

4. The applicant has argued that many other Advance Ruling Authorities have issued orders on similar cases. We find that those orders are not binding on us and just because some authorities have issued orders on similar issues does not permit this authority to issue any orders without jurisdiction.

5. The applicant has also argued that there are questions, other than whether they are required to be Registered in the State of West Bengal and Andhra Pradesh or not. On going through the three questions raised in the application, I find that each question is asking the authority to decide whether the applicant needs to take GST Registration in the State of West Bengal or State of Andhra Pradesh. The issues raised by the applicant in each question they seek the orders of this Authority clearly draws our decision towards the single point of obtaining a Registration in a different State. Answering such questions and issuing orders on such questions, inevitably puts the decision on such questions beyond the jurisdiction of this Authority.

6. The applicant has requested for rephrasing the questions. I find that the preliminary hearing in this case has already been concluded. The issue before us now is whether to admit the existing application or otherwise. We find that the applicant is at a liberty to file a fresh application, seeking decision of this Authority on any other question or similar question, rephrased. However, since the preliminary hearing in this case is already completed and the matter has come up for decision on admission, we do not think that it is prudent at this stage to allow them to rephrase their question. Accordingly, we reject this request of the applicant.

In view of the above, there remains no alternative but to reject the application under Section 98(2) of the Advance Ruling Provision of GST Act.

Hence the order.

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA-39/2025-26/B- 114 **Mumbai, dt.** 09/06/2026

The application is rejected.

D.P. GOJAMGUNDE
(MEMBER)

Himani Dhamija

HIMANI DHAMIJA
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on **gst.gov.in** for online appeal application against order passed by Advance Ruling Authority.