

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU  
No.207, 2<sup>nd</sup> 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.53/ARA/2025, dated 19.11.2025**

- 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	33AAAAS3773R1ZY
Legal Name of Applicant	M/s. S. 672 Attur Agricultural Producers Co-operative Marketing Society Limited
Registered Address / Address provided while obtaining user id	No.55, KAMARAJANAR ROAD, ATTUR, SALEM-636 141
Details of Application	Online Application ARN: AD331019001473L, dated 17.10.2019

Jurisdictional Officer	State: Attur Town Assessment Circle, Salem Division, South-I Zone
Concerned Officer	Center: Salem Commissionerate Division: Salem-II Attur Range.

M/s. S. 672 Attur Agricultural Producers Co-operative Marketing Society Limited, having principal place of business at No.55, KAMARAJANAR ROAD, ATTUR, SALEM-636 141 (hereinafter called as the "Applicant") are registered with GSTIN 33AAAAS3773R1ZY under the goods and services tax Act engaged in auctioneering services for marketing of agricultural produce. They have filed application for advance ruling through online portal under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017 vide ARN: AD331019001473L, dated 17.10.2019.

2) However, the applicant has paid the fee of Rs.5000/- only under SGST Act, 2017, but not paid the fee of Rs.5,000/- under CGST Act 2017 as prescribed under Section 97(1) of CGST Act 2017 and hence, the application is liable for rejection u/s 98(2) of CGST 2017.

3) Further, the applicant vide their letter dated 30.10.2025, have requested to permit them to withdraw the Advance Ruling Application, as further clarification is not necessary.

4) In view of the above, we rule as under:

**RULING**

The application filed by the Applicant for Advance Ruling is rejected in terms of Section 98(2) of CGST 2017, for non-payment of fee prescribed and as per the withdrawal request of the applicant.

  
(B. Suseel Kumar)  
Member (SGST)



  
(C. Thiyagarajan)  
Member (CGST)

To

M/s. S. 672 Attur Agricultural Producers Co-operative Marketing Society Limited, (GSTIN: 33AAAAS3773R1ZY)  
No.55, Kamarajanar Road,  
Attur, Salem-636 141. (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,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai 600 005.

**Copy to**

1. The State Tax Officer (ST),  
Attur Town Assessment Circle,  
Integrated Commercial tax Building,  
Ground Floor, Thennanggudi Palaiyam,  
Appampasamuthiram, Narasingapuram,  
Salem, Tamilnadu, 636 108.
2. Master File / Stock File – A1