

<b>GUJARAT AUTHORITY FOR ADVANCE RULING</b> <b>GOODS AND SERVICES TAX</b> <b>D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,</b> <b>AHMEDABAD – 380 009.</b>	
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ADVANCE RULING NO. GUJ/GAAR/R/23/2021  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2021/AR/12)

Date: 09.07.2021

Name and address of the applicant	:	M/s. Dishman Carbogen Amcis Ltd., Dishman Corporate House, Iscon Ambli Road, Ahmedabad 380058.
GSTIN/ User Id of the applicant	:	24AADCC1254E1Z9
Date of application	:	14.04.2021
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	b) Applicability of a Notification issued under the provisions of the Act.
Date of Personal Hearing	:	30.06.2021
Present for the applicant	:	Shri Vinod Bohra, Manager (Indirect Taxation)

1. The applicant, M/s. Dishman Carbogen Amcis Ltd. sought Advance Ruling on the applicability of IGST on the Ocean Freight services provided by a person located in a non-taxable territory by way of transportation of goods by a vessel from a place outside India upto the custom station of clearance in India. The applicant cited H'ble Gujarat High Court order dated 13-3-20 in SCA 726/2018 in case of Mohit Minerals pvt ltd v/s UOI.

2. Shri Vinod Bohra, Manager (Indirect Taxation) of the applicant, appeared for the hearing on 30-6-21 and reiterated the contents of the application.

3. We find the subject matter on which Ruling is sought is sub-judice as the applicant's cited Order of the H'ble High Court of Gujarat dated 13-3-20 in the case of M/s. Mohit Minerals Pvt. Ltd. v/s UoI has been appealed by the Revenue before the H'ble Supreme Court vide SLP(C) 13958 of 2020.

4. The matter being sub-judice, we refrain from issuing a Ruling in this regard.

**(SANJAY SAXENA)**

**MEMBER (S)**

**(ARUN RICHARD)**

**MEMBER (C)**