



**HARYANA AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICE TAX,**



**HARYANA VANIJYA BHAWAN, PLOT NO. 1-3,
SECTOR 5, PANCHKULA-134151 (HARYANA)**

ADVANCE RULING NO. HR/HAAR/29/2022-23

Name & Address of the Applicant	M/s Ess Kay Motors, A-91, Railway Road, Karnal, Haryana – 132001.
GSTIN of the Applicant	06AADFE1722E1Z2
ARN No.	AD060220006285Q

ORDER

The applicant has submitted an advance ruling application under section 97 of CGST/HGST Act, 2017 through online mode on 08.02.2020 whereas no manual copy of the application has been submitted before the authority by him. In this matter, notice for hearing on the ARA01 was issued to the applicant on 07.09.2022 for 11.10.2022 but none appeared on behalf of the applicant on the said date. Further, the applicant was given three more opportunities to present the case in person. Despite the fact that the applicant has been provided four opportunities, there has been no communication from the applicant on the issue. A final notice for hearing was issued to the applicant for 23.12.2022 but to no avail. In the light of facts that the applicant is not responding and sufficient opportunities have been given to him, the application dated 08.02.2020 is dismissed and infructuous. In case, the applicant still needs an advance ruling on the matter he can file the application afresh in accordance with the provision of the CGST/HGST Act, 2017.


(Sunder Lal)

Member CGST


(Kumar Singh)

Member SGST

Memo No. 298 /AETC(AR), Panchkula dated 18/01/23

Regd. /Speed Post

M/s Ess Kay Motors,
A-91, Railway Road, Karnal,
Haryana – 132001.

Copy to:

1. The Additional Commissioner, Central Goods & Service Tax Commissionerate, Plot No. 5, Sector – 25, Panchkula (Haryana).
2. The Dy. Excise and Taxation Commissioner (ST), Ambala.
3. The Assistant Commissioner, Commissionerate – Panchkula Division - Karnal, Range -25.

Note: An appeal against this advance ruling order lies before the Haryana Appellate Authority for Advance Ruling for Goods and Service Tax Haryana, Vanijya Bhawan, Plot No. I-3, Sector – 5, Panchkula – 134151 (Haryana), within 30 days from the date of service of this order.

