

**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:**

<b>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.</b>	<b>Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.</b>
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**Advance Ruling No. 41/ARA/2025, dated 06.10.2025**

- 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	33AABCK3060C1Z8
Legal Name of Applicant	M/s. Kasipalayam Common Effluent Treatment Plant Private Limited.
Registered Address / Address provided while obtaining user id	SF No. 250/1 Uthukuli Road, S. Periyapalayam, Tirupur - 641607.
Details of Application	GST ARA - 01 Application Sl. No. 22/2025/ARA, dated 08-05-2025.

Jurisdictional Officer		State: Chennimalai Assessment Circle Erode Division, Erode Zone
Concerned Officer		Center: Coimbatore Commissionerate Division: Tiruppur Range-Tiruppur-II.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Factory/ Manufacturing Service Provision
B	Description (in brief)	<p>M/s. Kasipalayam Common Effluent Treatment Plant Private Limited (KCETP) is a centralized effluent treatment facility established by the dyeing units to ensure environmentally compliant waste management. They process effluents transferred from dyeing units adhering to strict pollution Control Board (PCB) norms and produces by-products such as treated water, sulphate salt, and brine solution. These products are sold and supplied through pipelines and lorries. Now, the applicant proposes to charge the dyeing units for the removal of effluents.</p> <p>2. The applicant is currently paying consideration for the effluents. However, considering the cost involved as per the effluent treatment requirements set by PCB, KCETP proposes to charge the dyeing units for removal of effluents. However, there is no change in the processing of effluents and the selling of the by-products.</p>
Issue/s on which advance ruling required		<ol style="list-style-type: none"> <li>1. Classification of any goods or services or both.</li> <li>2. Applicability of Notification issued under the provisions of this Act;</li> <li>3. Determination of the liability to pay tax on goods or services or both.</li> </ol>
Question(s) on which advance ruling is required		<b>Query</b> – What is the applicable GST rate and HSN code for the charges collected for the removal of effluents?

**1.0** At the outset, we would like to make it clear that the provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act are in *parimateria* and have the same provisions in like matters and differ from each other only on few specific provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act, 2017 would

also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act, 2017.

**2.0** M/s. Kasipalayam Common Effluent Treatment Plant (hereinafter '**the Applicant**') submitted a copy of challan CPIN HDFC250433006366117 dated 22-04-2025 evidencing payment of application fees of Rs. 5,000/- each under sub-rule (1) of Rule 104 of CGST Rules 2017 and SGST Rules 2017. The online application form for advance ruling dated 27-04-2025 was physically received on 13-05-2025 as mandated under Rule 107A.

**3.0** The relevant facts as submitted by the applicant in their application is as follows.

- M/s. Kasipalayam Common Effluent Treatment Plant Private Limited (hereinafter 'the Applicant') is a centralized effluent treatment facility established by the dyeing units to ensure environmentally compliant waste management.
- The applicant process effluents transferred from dyeing units adhering to strict pollution Control Board (PCB) norms and produces by-products such as treated water, sulphate salt, and brine solution.
- These products are sold and supplied through pipelines and lorries at the prevailing rates. The applicant is currently paying consideration for the effluents.
- However, considering the cost involved as per the effluent treatment requirements set by PCB, KCETP proposes to charge the dyeing units for removal of effluents.
- Now, the applicant proposes to charge the dyeing units for the removal of effluents. However, there is no change in the processing of effluents and the selling of the by-products.

**4.** With the above facts of the case, the applicant has filed an application seeking for advance ruling on the following query.

***Query** – What is the applicable GST rate and HSN code for the charges collected for the removal of effluents?*

## **5. PERSONAL HEARING**

Shri. CA S. Harishankar, Shri. CA S. Pradeep practicing Chartered Accountants and Shri. R. Hariharan, Accounts Manager and authorised representative of the applicant appeared for the personal hearing. Before going into the merits of the query sought in the application, AR informed the members that the applicant has requested members approval for withdrawal of their application of Advance Ruling on the ground that the government had rationalised GST rates pursuant to the decisions taken in the 56<sup>th</sup> GST Council meeting held on 03-09-2025.

## **6. DISCUSSION AND FINDINGS:**


After due consideration, the aforementioned letter of the applicant, wherein they have requested to approve the withdraw the Advance ruling application due to

rationalised GST rates pursuant to the decisions taken in the 56<sup>th</sup> GST Council meeting held on 03-09-2025, as they do not wish to pursue it any further, is taken on record. Hence, their request is considered and the application is allowed to be treated as withdrawn without going into the merits or detailed facts of the case.

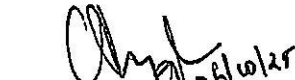
7. In view of the above, we rule as under:

**RULING**

The ARA Application received from the applicant on 08.05.2025 is disposed as withdrawn as per the request of the applicant.

  
(B. Suseel Kumar)  
Member (SGST)



  
(C. Thiagarajan)  
Member (CGST)

To

**M/s. Kasipalayam Common Effluent Treatment Plant Private Limited.**  
**GSTIN: 33AABCK3060C1Z8**  
SF No. 250/1 Uthukuli Road,  
S. Periyapalayam,  
Tirupur - 641607.

(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.
3. The Commissioner of GST and Central Excise,  
Coimbatore Commissionerate,  
6/7, A.T.D. Street,  
Race Course, Coimbatore -641 018.

**Copy to**

1. The Assistant Commissioner (ST),  
Chennimalai Assessment Circle.  
No. 300, Bhavani Main Road,  
Perundurai - 638 052.
2. Master File / Stock File - A1