

AUTHORITY FOR ADVANCE RULING – MADHYA PRADESH**Goods and Service Tax****O/o THE COMMISSIONER, COMMERCIAL TAX,****MOTI BUNGALOW,****MAHATMA GANDHI MARG, INDORE (M.P.) - 452007****e-mail :advance.ruling @mptax.mp.gov.in****Phone : 0731- 2437315****PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING****U/S,98 OF THE GOODS AND SERVICES TAX ACT ,2017****Members Present**

1. Shri Manoj Kumar Choubey
Joint Commissioner

Office of the Commissioner of Commercial Tax, Indore Division-1

2. Shri Virendra Kumar Jain
Joint Commissioner

Office of the Commissioner CGST and Central Excise, Indore

GSTIN Number. If any/User-id	23ACRPM6418K1Z7
Name and address of the applicant	GURMEET SINGH MUCHAL(M/s Singh Road Lines) 164, Transport Nagar, Indore, MADHYA PRADESH(452001)
Point on which advance ruling sought	d. Admissibility of input tax credit of tax paid or deemed to have been paid ;
Present on behalf of applicant	Proprietor Shree Gurmeet Singh Muchal
Case Number09/2021
Order dated	14/12/2021
Order Number	19/2021

PROCEEDINGS

(Under sub-section (4) of Section 98 of Central Goods and Service Tax Act, 2017
and the Madhya Pradesh Goods & Service Tax Act, 2017)

1. GURMEET SINGH MUCHAL Proprietor of M/s SINGH ROAD LINE (hereinafter referred to as the Applicant) is a running GTA(Goods Transport Agency) and charging tax under forward charge @ 12%, is located at 164, Transport.Nagar, in the Indore district of the state of Madhya Pradesh (452001). The Applicant is having a GST registration with GSTIN 23ACRPM6418K1Z7.



2. The provisions of the CGST Act and MP GST Act are identical, except for certain provisions. Therefore, unless a specific mention of the dissimilar provision is made, a reference to the CGST Act would also mean a reference to the same provision under the MP GST Act. Further, henceforth, for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST or MP GST Act would be mentioned as being under the GST Act.

3. **BRIEF FACTS OF THE CASE –**

3.1. Shri Gurmeet Singh Muchal, proprietor of M/s Singh Road Line is a running GTA (Goods Transport Agency) and charging tax under forward charge @ 12%,

3.2. The Applicant is Registered with GSTIN and running Goods Transport Agency (GTA) and presently using diesel for his own trucks attached with transport which is out of GST. RP wants to use petroleum oil and oil obtained from minerals other than petroleum crude Bio Diesel (HSN-27101990) to run the fleets and wants to know the availability of Input credit because Bio Diesel is taxable in GST.

4. **QUESTION RAISED BEFORE THE AUTHORITY –**

Availability of Input Tax credit if use Fuel oil Taxable @ 18% (HSN 27101990 under chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes) to run the fleets instead of diesel.

5. The applicant on 27-08-2021 applied for withdrawal of the application of Advance Ruling filed by him .

6. Ruling

6.1 In light of the fact that the applicant on his own applied for the withdrawal of the application for advance ruling, the Authority hereby agrees to the withdrawal of the application for the advance ruling without going into the merit of the case and passing any ruling on the issue for which advance ruling was sought for.

6.2 The ruling is valid subject to the provisions under section 103 (2) until and unless declared void under Section 104 (1) of the GST Act.

SK
(Mānooj Kumar Choubey)
(Member)

SK
(Virendra Kumar Jain)
(Member)

Copy to:- 09/2021/A.A.R/R-28/38

INDORE dated 14/12/2021

1. Applicant
2. The Principal Chief Commissioner, CGST & Central Excise, Bhopal Zone, Bhopal
3. The Commissioner (SGST) Indore
4. The Commissioner, CGST & Central Excise, Indore
5. The Concerned Officer
6. The Jurisdictional Officer – State/Central

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