


<p style="text-align: center;">GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.</p>	
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ADVANCE RULING NO. GUJ/GAAR/R/47/2021
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2021/AR/25)

Date: 24-08-2021

Name and address of the applicant	:	M/s. Hyflextar Pvt. Ltd., 14/C, Ashok Vatika, Opp. Sandhiya Bungalows, Bopal, Ambli Road, Ahmedabad-380059
GSTIN of the applicant	:	24AAFCH6056F1ZQ
Date of application	:	19-7-20
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(g)
Date of Personal Hearing	:	12-8-21
Present for the applicant	:	Ms. Meghna Vaswani, CA

Brief Facts:

1. The applicant (purchaser) submits that it approached M/s. Fanidhar Mega Food Park Private Limited (the Seller) to purchase a plot of land in ‘Mega Food Park’ at Village Mudarda, Taluka Jotana, District Mehsana, wherein the seller had also done certain development/ amenities activities.

Question on which Advance Ruling sought?

2. Whether GST is applicable on sale of land identified as individual plot in a Mega Food Park, the Park being developed pursuant to guidelines framed under the ‘Mega Food Parks Scheme’ of the Ministry of Food Processing Industries, GOI (MoFPI)

Personal Hearing:

3. Ms. Meghna Vasvani, CA appeared for personal hearing (Video Conferencing) on 12-8-21.

Findings:

4. At the outset, we find that the applicant is a purchaser and not the seller.

5. We note that as per Section 95(a) CGST Act, Advance Ruling is a decision provided to an applicant in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

6. Further the Advance Ruling pronounced by this Authority, as per Section 103(1) CGST Act, shall be binding only on the applicant who sought it and the concerned officer/ jurisdictional officer in respect of the applicant.
7. Firstly any GST tax liability, if arises as per law, will be paid by Supplier . Secondly, by pronouncing a Ruling on the Question before us, it will not bind the Supplier, as per Section 103(1) CGST Act.
8. In pursuance to Section 95(a) CGST Act, We hold that the Question raised by the applicant does not fall under the gamut of said Section 95(a).
9. Thereby, in pursuance to Section 95(a) and Section 103(1) of CGST Act, we hold that the applicant has no locus standi to file subject application.
10. The subject application is thereby rejected.

(SANJAY SAXENA)
Member(S)

(ARUN RICHARD)
Member(C)