

TELANGANA STATE AUTHORITY FOR ADVANCE RULING

CT Complex, M.J Road, Nampally, Hyderabad-500001. (Constituted under Section 96(1) of TGST Act, 2017)

Present:

Sri J. Laxminarayana, Additional Commissioner(Grade-I) (State Tax)

Sri B. Raghu Kiran, IRS, Joint Commissioner (Central Tax)

A.R.Com/39/2018

Date:03.12.2020

TSAAR Order No.12/2020

- Sub:- C.T. Department Authority for clarification and Advance Rulings Certain clarification sought by M/s. Eclery Foods LLP Application withdrawn Regarding.
- Ref:- 1. Application filed by M/s. Eclery Foods LLP, Hyderabad, Dt. 03-08-2018.
 - 2. CCT's Ref No. A.R.Com/20/2018, Dated: 26-05-2018.
 - 3. M/s. Eclery Foods LLP, Medchal, Hyderabad, application dt: 26-04-2018.
 - 4. CCT's Ref No. A.R.Com/39/2018, Dated: 20-08-2018
 - 5. CCT's Ref No. A.R.Com/39/2018, Dated: 17-07-2020
 - 6. M/s. Eclery Foods LLP, Recieved by Mail Dated: 24-09-2020.

In the reference 1st cited, M/s. Eclery Foods LLP, has sought certain clarifications in Advance Ruling.

As seen from the application filed by M/s. Eclery Foods LLP, Medchal, Hyderabad the dealer have paid required fee of Rs. 10,000/- towards IGST and CGST instead of SGST and CGST.

In view of the above, vide reference 2^{nd} cited, same was returned for making fresh payment towards CGST+SGST and to file fresh application for Advance Ruling.

In the reference 3rd cited, M/s. Eclery Foods LLP, has again applied certain clarification for Advance Ruling by paying Rs. 10,000/- towards (CGST+SGST). Therefore In the reference 4th cited, before proceeding for personal hearing the Assistant Commissioner(ST), Malkajgiri Circle, was requested to go through the contention of the dealer and inform any pendency of the issue and also requested to offer his/her comments on the clarification sought by dealer,

In the reference 5th cited, a hearing notice was given to M/s. Eclery Foods LLP posting the case on 17-07-2020.

However, in the reference 6th cited, M/s. Eclery Foods LLP, have given a mail, that the business has shut down and they don't need any ruling against their application. Hence the dealer has withdrawn the advance Ruling Application.

In view, of the above, the application filed by M/s. M/s. Eclery Foods LLP, is infructuous and dismissed as withdrawn.

Sd/- J. Laxminarayana Sd/- B. Raghu Kiran
ADDL. COMMISSIONER (State Tax)(Grade-I) JOINT COMMISSIONER (Central Tax)

To, M/s. Eclery Foods LLP. 248/81, S. NO.847, Plot NO. 80/Part, 82/Part, Medchal, Hyderabad – 501401.

Copy submitted to:

1. The Commissioner (State Tax) for information

Copy to:

- 1. The Commissioner (Central Tax), Medchal Commissionerate.
- The Joint Commissioner (State Tax), Saroornagar
 The Assistant Commissioner (State Tax), Malkajigir Circle.

//t.c.f.b.o//

Additional Commissioner (ST) (Grade-I)