

AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd 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:

Shri R.V.Pradhamesh Bhanu, I.R.S., Additional Commissioner/Member (CGST), Authority for Advance Ruling, Tamil Nadu.	Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu.
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Advance Ruling No. 56/ARA/2026, dated 20.08.2026

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which 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) 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	33AAGCT6465R3ZI
Legal Name of Applicant	M/s. Sundaram Industries Private Limited
Trade Name of Applicant	M/s. TVS Rubber

Registered Address/ Address provided while obtaining User id	Rubber Factory, Usilampatti Road, Kochadai, Madurai – 625 016.
Details of Application	Online Application ARN AD331025007556G, dated 08.10.2025.
Jurisdictional Officer	State – West Veli Street Assessment Circle, Madurai Division. Center – Madurai Commissionerate, Madurai-I Division.

M/s. TVS Rubber is a major manufacturing unit of Sundaram Industries Private Limited. Their Rubber Factory, having place of business at Usilampatti Road, Kochadai, Madurai – 625 016 (hereinafter called as the “Applicant”) is the manufacturer of Moulded Rubber components. They are registered under the Goods and Service Tax Act, with GSTIN 33AAGCT6465R3ZI. They have filed application for advance ruling through online portal under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017 vide AD331025007556G, dated 08.10.2025. The Applicant has made the payment of Rs.10,000/- towards application fees, under sub rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017.

2) However, the applicant vide their letter dated 15.07.2026, have requested for withdrawal of their Advance Ruling Application.

3) In view of the above, we rule as under:

RULING

The Advance Ruling Application received from the applicant on 08.10.2025 is disposed as withdrawn as per the request of the applicant.


(B. Suseel Kumar)
Member (SGST)




(R. V. Pradhamesh Bhanu)
Member (CGST)

To

M/s. Sundaram Industries Private Limited

GSTIN: 33AAGCT6465R3ZI

M/s. TVS Rubber,

Rubber Factory, Usilampatti Road,

Kochadai, Madurai – 625 016.

(By Speed Post)

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,
Integrated building for Commercial Taxes and Registration,
Nandanam, Chennai 600 035.
3. The Commissioner of GST and Central Excise,
Madurai Commissionerate,
Central Avenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai – 625 002.

Copy to:

1. The Assistant Commissioner (ST),
West Veli Assessment Circle,
Integrated Commercial Taxes Office Building,
Dr. S.V.K.S. Thangaraj Salai,
K.K.NAGAR, Madurai - 625 020.
2. Stock File – A1