

WEST BENGAL AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
14 Beliaghata Road, Kolkata – 700015
(Constituted under section 96 of the West Bengal Goods and Services Act, 2017)

BENCH

Ms Susmita Bhattacharya, Joint Commissioner, CGST & CX
Mr Parthasarathi Dey, Additional Commissioner, SGST

Name of the applicant	M/s Garuda Power Pvt Ltd
Address	Joka Industrial Plaza, Diamond Harbour Road, Kolkata-700104
GSTIN	19AADCG3908M1ZA
Case Number	15 of 2020 dated 28/09/2020
ARN	AD1909200014492
Date of application	11/09/2020
Order number and date	13/WBAAR/2020-21 dated 13/11/2020
Applicant's representative heard	Sri Debashis Kar, FCA

The applicant supplies diesel engines, spare parts of such engines, oil, and battery and renders repairing services to the customers in Special Economic Zones. The applicant wants a ruling on the following questions:

- (i) whether the supply of goods and onsite services in SEZ area to SEZ units or SEZ developers is a zero-rated supply under section 16 of the IGST Act, 2017;
- (ii) whether any GST to be charged for the supply of goods or services to SEZ units or SEZ developers; and
- (iii) What documentation is required for the supply of goods or service to SEZ units.

The concerned officer from the revenue submits that questions raised in the application are not pending or decided in any proceedings of the GST Act. As such, he does not object to the admissibility of the application.

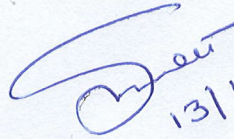
The first two questions are admissible under section 97(2)(e) of the Goods And Services Tax Act, 2017(hereinafter called the GST Act). But, this authority answered both the questions by a ruling dated 01/08/2018 (order no 14/WBAAR/2018-19) while disposing of an application dated 22/06/2018 by the same applicant. The questions raised have, therefore, been already decided in a proceeding under the GST Act. A fresh application on those two questions cannot be admitted in terms of the 1st proviso to section 98(2) of the GST Act.

In the course of the personal hearing on 12/10/2020, the applicant sought ruling on the third question. An Advance ruling can be sought on the issues

specified in section 97(2) of the GST Act. The issue raised in the third question does not fall within the ambit of any of the clauses under section 97(2) of the GST Act.

This authority, therefore, rejects the application under section 98(2) of the GST Act.

A copy of this order shall be sent to the applicant and also to the concerned officer from the revenue.

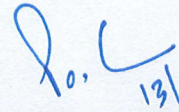


13/11/2020

(SUSMITA BHATTACHARYA)

Member

West Bengal Authority for Advance Ruling



13/11/2020

(PARTHASARATHI DEY)

Member

West Bengal Authority for Advance Ruling