
 सत्यमेव जयते	RAJASTHAN AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX KAR BHAWAN, AMBEDKAR CIRCLE, C-SCHEME JAIPUR - 302005 (RAJASTHAN)	
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ADVANCE RULING NO.RAJ/AAR/2018-19/33



J.P.Meena Additional Commissioner	:	Member(Central Tax)
Hemant Jain Joint Commissioner	:	Member(State Tax)
Name and address of the applicant	:	Shyam Singh Champawat, M/s Laxmi Machinery Store, Station Road, Bhinmal, District Jalore- 343029.
GSTIN of the applicant	:	08AMFPC8542A1ZG
Clause(s) of Section 97(2) of CGST / SGST Act, 2017, under which the question(s) raised	:	(d) admissibility of input tax credit of tax paid or deemed to have been paid; (e) determination of the liability to pay tax on any goods or services or both;
Date of Personal Hearing	:	28.01.2019
Present for the applicant	:	Shri Dilip Gupta, C.A. (authorised representative)
Date of Ruling	:	31.01.2019

Note: Under Section 100 of the CGST/RGST Act 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under section 99 of CGST/RGST Act 2017, within a period of 30 days from the date of service of this order.

The Issue raised by Shyam Singh Champawat, M/s Laxmi Machinery Store, Station Road, Bhinmal, District - Jalore-343029 {hereinafter the applicant} to pronounce advance ruling falls under ambit of the Section 97(2) (a) and it is given as under:

- (d) Admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) Determination of the liability to pay tax on any goods or services or both;

Further, the applicant being a registered person, GSTIN is 08AMFPC8542A1ZG, as per the declaration given by him in Form ARA-01, the issue raised by the applicant is neither pending for proceedings nor proceedings were passed by any authority.

1. SUBMISSION OF THE APPLICANT:

The applicant stated that in the month of November, 2017 GST Council meeting was held. In that meeting it was proposed and published in the press release that upper limit of turnover until which a GST Composition dealer may remain into GST Composition Scheme is increased to Rs. 1.50 Crore. There were many publications in news paper and social media saying that the said limit of turnover for GST Composition dealer is increased to Rs. 1.50 Crore.



Statistic of sales made by the applicant as per his submission is as given below:

Particulars	Period Date	Amount
Sales made upto	01.04.2017 to 13.11.2017	84,88,256/-
Sales made upto	01.04.2017 to 24.11.2017	87,17,826/-
Sales made upto	01.04.2017 to 25.11.2017	1,09,92,785/-
Total Sales for the year	01.04.2017 to 31.03.2018	1,39,45,318/-

The Applicant submitted that he relied on press release and publication in newspaper he have made sales over and above Rs. 1.00 Crore and had also filed return GSTR 4 declaring these figures.

The applicant has submitted that he is a small dealer having his shop at small town, is not very much literate and not aware about legal procedure and provisions. Now he came to know that after GST Council Meeting, Department

issues Notification and only after notification any amendment come into force. He had crossed turnover of Rs. 1 crore on 25.11.2017. He has GST paid stock in hand as on that date.

2. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

Applicant has sought ruling to be pronounced under section 97(2) (d) & (e) of the CGST Act 2017, on the following questions:

- Whether I can now be converted into regular GST dealer w.e.f. 25.11.2017? If yes, then whether I can avail credit of stock in hand as on 25.11.2017?
- If I can't converted into regular GST dealer w.e.f. 25.11.2017 then in that case what will be situation to me. Whether my assessment will be as per return filed by me?
- Whether at the time of assessment I will be allowed to claim credit of stock in hand as on 25.11.2017 and as well as whether I will be allowed to claim credit of input on goods purchased on or after 25.11.2017.



3. COMMENTS OF THE JURISDICTIONAL OFFICER

The jurisdictional officer in his comments has stated that the applicant was registered as general quarter return filer since 09.07.2010 in VAT regime. The applicant is registered in present GST regime as general category and has filed GSTR-3B monthly return in the period from April-18 to November-2018 in F.Y. 2018-19. The applicant has not filed any return in the F.Y. of 2017-18 and therefore has been served a notice in this regard.

4. PERSONAL HEARING (PH)

In the matter, the applicant was asked to appear before authority for personal hearing on 28.01.2019 at 03.30PM. Shri Dilip Gupta, authorised representative appeared on the said date and stated that advance ruling sought is in response to query which is more of technical/system error rather than fact of law. He reiterated the submissions already made in the advance ruling application.

5. FINDINGS, ANALYSIS & CONCLUSION:

We observe that the questions raised by the applicant are of the past period i.e. 2017-18.

As per the 'Definitions' as mentioned in Section 95(a) of the CGST & RGST Act 2017 which is reproduced as under-:

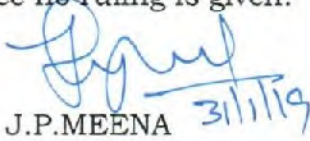
95. In this Chapter, unless the context otherwise requires,—
(a) "advance ruling" means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

After going through the above said Section it is clear that only activities/matter which are either being undertaken or proposed to be undertaken are qualified for advance ruling. In the instant case as the period of activity is past-period i.e. 2017-18 hence, application is not eligible for advance ruling.

6. In view of the above we rule as under-:

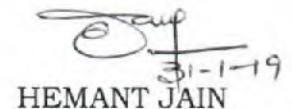
RULING

The questions sought by the applicant are related to activity undertaken in past-period thus not eligible for advance ruling as per Section 95(a) of CGST/RGST Act, 2017 and hence no ruling is given.


J.P. MEENA 31/1/19

Member
(Central Tax)




HEMANT JAIN 31-1-19

Member
(State Tax)

SPEED-POST

Shyam Singh Champawat,
M/s Laxmi Machinery Store,
Station Road, Bhinmal,
District Jalore-343029.