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**AUTHORITY FOR ADVANCE RULING - ANDHRA PRADESH**  
**Goods and Service Tax**

D NO 5-56, Block-B, R.K. Spring Valley Apartments,  
Edupugallu, Vijayawada-521151

Present:

**Sri. D. Ramesh**, Additional Commissioner of State Tax.....Member (State Tax)  
**Sri. S. Narasimha Reddy**, Joint Commissioner of Central Tax.....Member  
(Central tax)

**AAR NO.26 /AP/GST/2018 Dated:12.07.2019**

1.	Name and address of the applicant	M/s. Venkata Rao Tirupathi Prasanthi Nagar, Nellore
2.	GSTIN	37AJIPT8779N1ZV
3.	Date of filing of Form GST ARA-01	11-02-2019
4.	Date of Personal Hearing	03-04-2019
5.	Represented by	AVS Krishna Mohan, Advocate
6.	Jurisdictional Authority - Centre	Nellore-I Range, Nellore CGST Division
7.	Clause(s) of Section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	Not applicable

1. The present application has been filed by M/s Venkata Rao Tirupathi, registered under the Goods and Services Tax U/s 97 of the Central Goods & Services Tax Act, 2017 and AP Goods & Services Tax Act, 2017 (hereinafter referred to CGST Act and APGST Act respectively).





2. The provisions of the CGST Act and APGST Act are identical, except for certain provisions. Therefore, unless a specific mention of the dissimilar provision is made, a reference to the CGST Act would also mean a reference to the same provision under the APGST Act. Further, henceforth, for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act or APGST Act would be mentioned as being under the GST Act.

**1. Brief Facts of the case:**

M/s Venkata Rao Tirupathi, is works contractor registered with GSTIN 37AJIPT8779N1ZV located at Prasanthi Nagar, Nellore. The applicant falls under Central jurisdiction, Nellore-I Range, Nellore CGST Division.

The applicant had filed an application in form GST ARA-01, Dt: 11-02-2019, by paying required amount of fee for seeking Advance Ruling on the following issues, as discussed below:

**2. QUESTIONS RAISED BEFORE THE AUTHORITY:**

1. Whether section 77(2) of the CGST Act, 2017 is squarely applicable to section 9 of the GST compensation cess Act, 2017 (Compensation to States) in terms of payment of tax in a wrong head.
2. Whether interest is payable from the date of payment of the wrong head and to the payment of the right head. In the present case applicant paid the tax under the head cess instead of CGST on 23.10.2017. Again tax paid under the head CGST on 03.07.2018. Whether the interest is to be paid in the intervening period i.e., 23.10.2017 to 03.07.2018.

Advance ruling requested with reference to section 77(2) of CGST act, 2017 read with section 9 of the GST compensation cess act, 2017 (compensation to states).

**3. RECORD OF PERSONAL HEARING:**

Sri AVS Krishna Mohan, the Authorized Representative, appeared for Personal Hearing on dt: 03-04-2019 and he reiterated the facts already submitted in the application.





**4. DISCUSSION AND FINDINGS:**

We have gone through the facts of the case. At this stage, our discussion and findings is for admission or other wise of the application under Section 98(2) of CGST Act, 2017. The applicant can seek for Advance Ruling for any of the questions falling under Section 97(2). The relevant extract of the CGST Act, 2017 is reproduced here under for the sake of clarity.

**Section 97(2):**

*The question on which the advance ruling is sought under this Act, shall be in respect of:*

- (a) classification of any goods or services or both,
- (b) applicability of a notification issued under the provisions of this Act,
- (c) determination of time and value of supply of goods or services or both,
- (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,
- (f) whether applicant is required to be registered,
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply or goods or services or both, within the meaning of that term.

But the applicant sought Advance Ruling in an issue of applicability of interest for the intervening period in the context of payment done under one Head i.e., Head of Cess instead of the other i.e., under the Head of CGST with a time gap of eight months between the two payments, which is outside the purview of the Advance Ruling Authority as per Section 97(2) of CGST Act, 2017.

Hence the application is not admitted under Sec 98 (2) of CGST Act, 2017 and APGST Act, 2017.

Sd/- D.Ramesh  
Member (State Tax)

Sd/-S.Narasimha Reddy  
Member (Central tax)

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

  
Assistant Commissioner(ST)  
Assistant Commissioner (State Tax)  
O/o. Chief Commissioner of State Tax,  
Andhra Pradesh, Vijayawada.





**To**

1. Talamanchi Venkateswarulu, Tax consultant, 27/8/38, church street, NTR Nagar, Nellore-524002. (Applicant's Correspondence Address as mentioned in application) (By Registered Post)

**Copy to**

2. Assistant Commissioner(ST), Nellore-III Circle, Nellore Division. (By Registered Post)
3. Superintendent Nellore -I Range, Nellore CGST Division. (By Registered Post)

**Copy Submitted to**

- 4.. The Chief Commissioner (State Tax), O/o Chief Commissioner of State Tax, Eedupugallu, Vijayawada.
5. The Chief Commissioner (Central Tax), O/o Chief Commissioner of Central tax & Customs, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam-530035.

**Note:** Under Section 100 of the APGST Act 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under Section 99 of APGST Act 2017, with in a period of 30 days from the date of service of this order.

