

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**  
**GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.**  
**(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)**

**BEFORE THE BENCH OF**

- (1) Ms. P. Vinitha Sekhar, Additional Commissioner of Central Tax, (Member)  
(2) Mr. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

- Read:** 1) Advance Ruling order no. GST-ARA-23/2019-20/B – 46 Mumbai, dated 25.08.2020 passed under Sections 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017, in case of M/s. **Tata Motors Limited**, holder of GSTIN number **27AAACT272701ZW**.  
2) Application received from the aforesaid applicant dated 11.09.2020.

**Heard:** None.

NO-GST-ARA-23/2019-20/B-63 Mumbai, dt. 15.12.2020

**CORRIGENDUM**

1. In the case of the applicant, M/s. Tata Motors Limited, holder of GSTIN Number 27AAACT272701ZW, a Ruling was passed under Sections 98 of the Central Goods and Services Tax Act and the Maharashtra Goods and Services Tax Act, 2017 vide Advance Ruling Order No. GST-ARA-23/2019-20/B – 46 Mumbai, dated 25.08.2020. The aforesaid applicant has brought to our notice vide letter dated 11.09.2020 that, an error has been noticed under the observation part in para No.5.2.6 at two places wherein the date of amendment of Section 17(5) of the CGST Act, 2017 is mentioned as “01.12.2016” instead of “01.02.2019” but in operative part of the order it is correctly stated that “ITC is available to the applicant but only after 01.02.2019.

2. On perusal of the impugned order, it is noticed that such typographical error has indeed occurred in para 5.2.6 and needs correction. Therefore, this corrigendum order is issued, to correct the above mentioned error.

Hence, now para 5.2.6 may be read as under:-

- “5.2.6 From the above, it is clear and apparent that Section 17 (5) had clearly debarred Input Tax Credit on motor vehicles or conveyances used in transport of

passengers till the date of the amendment i.e. 01.02.2019. However with effect from 01.02.2019, Input Tax Credit has been allowed on leasing, renting or hiring of motor vehicles, for transportation of persons, having approved seating capacity of more than thirteen persons (including the driver).”



*Ramnan*  
T. R. RAMNANI  
(MEMBER)

*P. Vinitha Sekhar*  
15/12/2020  
P. VINITHA SEKHAR  
(MEMBER)

**Copy to:-**

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Jurisdictional Commissioner of Central Tax
5. Joint commissioner of State tax, Mahavikas for Website.

**Note :-** An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15<sup>th</sup> floor, Air India building, Nariman Point, Mumbai – 400021.