



**TELANGANA STATE AUTHORITY FOR ADVANCE RULING**  
**CT Complex, M.J Road, Nampally, Hyderabad -500001.**  
**(Constituted under Section 96(1) of TGST Act, 2017)**

**Present:**

**Sri B. Raghu Kiran, IRS, Additional Commissioner (Central Tax)**  
**Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)**

**A.R.Com/10/2021**

**Date: 24 .12.2021**

**TSAAR Order No. 31/2021**

**[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT, 2017.]**

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1. M/s. Amis Engineers, 141, Durga Bhavan, R P Road, Secunderabad, Ranga Reddy, Telangana, 500003 (36AAEFA6532H1ZM) has filed an application in FORM GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the TGST Act. Further, for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGST Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- for SGST and Rs. 5,000/- for CGST towards the fee for Advance Ruling. The Applicant has declared that the questions raised in the application have neither been decided by nor are pending before any authority under any provisions of the GST Act. The application is therefore, admitted.

4. **Brief facts of the case:**

M/s. Amis Engineers, have obtained two GST registration certificates. Only one of which is in use and the other is dormant. They would like to be clarified regarding their eligibility to utilize the input tax credit in the login of GSTIN which is now dormant. Hence the application.

5. **Questions raised:**

1. We are liable to file the GSTR 9 and 9C for FY 2017-18 as both the GSTN turnover is above Two Crore. Kindly advise us under which GSTN we must reconcile our Income Tax returns as Part of the turnover i.e., July to Nov 17 is shown under old GSTN and from Dec to Mar 18 turnover is shown under new GSTN.

2. How shall we claim the Credits reflected in old GSTN 2A from Dec 2017 to till date which are not rectified by the suppliers.

#### 6. **Personal Hearing, Discussions & Findings:**

The Authorised representative of the applicant namely Sri Abhishek Maheshwari, GM attended the personal hearing held on 25-11-2021. The authorized representative reiterated their averments in the application submitted and contended as follows:

The applicant has averred that they have 2 different registration under CGST/SGST Acts for the same business person.

That this state of things came into being at the time of migration from the earlier tax regime to GST regime.

That they have stopped business in one GSTIN and continuing in the other only. However certain credits are lying unutilized in the GSTIN where they have stopped business and would like to carry the credits into the active GSTIN. Therefore they have approached the AAR regarding the matter.

It is observed by the AAR that the question raised by the applicant does not fall within the scope of Section 97 of Chapter XVII of the CGST Act, 2017. Therefore the application is not admitted.

  
(S. V. KASI VISWESWARA RAO)  
Addl. Commissioner (State Tax)

  
(B. RAGHU KIRAN)  
Addl. Commissioner (Central Tax)

**[Under Section 100(1) of the CGST/TGST Act, 2017, any person aggrieved by this order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this Order]**

To  
M/s. Amis Engineers,  
141, Durga Bhavan, R P Road,  
Secunderabad, Ranga Reddy,  
Telangana, 500003.

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Secunderabad Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad 500 004

Copy to:

1. The Assistant Commissioner(ST), Musheerabad circle.

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

Superintendent (Gazetted)(Gr-I)