

AUTHORITY FOR ADVANCE RULING, HIMACHAL PRADESH

(Constituted under section 96 of HPGST/CGST Act, 2017)

BEFORE THE BENCH OF

- A) Sh. Rakesh Sharma, Addl. Commissioner of State Tax (Member, SGST)
2) Sh. Abhay Gupta, Joint Commissioner of Central Tax (Member, CGST)

Advance Ruling No. HP-AAR-09/2020

1.	Name & Address of the applicant	M/s Himachal Pradesh Tourism Development Corporation Ltd, Shimla
2.	GSTIN of the applicant	02AAACH4038E2Z8
3.	Date of filing Form GST ARA-01	28/12/2019
4.	Represented by	Sh S. K Sharma, Accounts Officer

ORDER

1. The present application has been filed u/s 97 of **Central Goods and Service Tax Act, 2017** and **Himachal Pradesh Goods and Service Tax Act, 2017** by M/s Himachal Pradesh Tourism Development Corporation Ltd, Shimla.

2. On scrutiny of the application, it was observed that the requisite fee has not been deposited by the applicant. The direction to this effect was issued on dated 25th July, 2020 and 7th Sep, 2020. It was further decided that the date of submission of application for Advance Ruling will be counted from the day on which full amount of applicable fee has been deposited.

3. In the personal hearing proceedings scheduled today, Sh S. K Sharma (Accounts Officer), representative for the applicant submitted that the applicant was unable to setoff the requisite fees for advance ruling against the application on GST common portal.

4. Section 97(1) of **CGST Act, 2017** provides that *an applicant desirous of obtaining an advance ruling may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought. Similar provision is provided under section 97(1) of the HPGST Act, 2017.* The prescribed fee as per provisions of Rule 104 of **CGST Rules, 2017** is Rs. 5000/- under CGST head. Rule 104 of HPGST Rules, 2017 also provides for a fee of Rs. 5000/- under SGST head. Since the Advance Ruling has been sought with regards to applicability of provisions of CGST Act and HPGST Act, therefore the prescribed fee would be Rs. 5000/- each under CGST & SGST heads.

5. Further, section 98(2) empowers the Authority to either admit or reject the application by order, after examining the application and the records called for, after hearing the applicant or his authorised representative and the concerned officer or his authorised representative. *Provided further that no application shall be rejected*

under this sub-section unless an opportunity of hearing has been given to the applicant:

6. Since the application in this case is not accompanied by requisite fee of Rs. 10,000/- (i.e Rs. 5,000/- each under CGST and SGST), therefore the same is rejected. This ruling however does not in any way affect the right of the applicant to file a fresh application for seeking ruling on the same points provided it satisfies the provisions of section 97(1) of the CGST/ HPGST Act, 2017.

Announced

Dated 15.12.2020

Place Shimla

(Abhay Gupta)

(Rakesh Sharma)

Member (Centre)

Member (State)

Endst No:HP-AAR-9/2020-34}IH-13 dt

Copy to:

1. Mall, M/s Himachal Pradesh Tourism Development Corporation Ltd, Ritz Annexe, The Mall Shimla -1
2. The Commissioner of State Taxes & Excise, Himachal Pradesh
3. The Commissioner of Central Goods & Service Tax, Commercial Chotta Shimla -02.

(Mohan Lal Sharma)

ACST&E (GST)

Himachal Pradesh