M/s IMF Cognitive Technology Private Limited, 208 Brij Anukampa, K-13, Ashok Marg, C-Scheme, Jaipur-302001 (Rajasthan), GSTIN 08AAECI1271Q1Z6

Appellate Authority for Advance Ruling — Rajasthan

ORDER NO. RAJ/AAAR/01/2019-20 DATED 08.5.2019 (order number partl… Dated **08.05.2019**

Q Questions Before the Authority

- Whether the input tax credit of Central Tax paid in Haryana is available to the Applicant, who is registered in Rajasthan State?

F Facts

The appellant, a Rajasthan-registered software company, procured short-term hotel accommodation in Haryana for meeting prospective buyers and vendors. The Haryana hotel charged Central GST and Haryana State GST because the place of supply was Haryana. The appellant paid both taxes and claimed credit of the Central GST only.

H Ruling

Admissibility of ITC of Central GST paid on hotel accommodation procured in Haryana by a Rajasthan-registered person	**Not admissible**	The order has no separate RULING section. The answer is given in para 20, which upholds the AAR ruling RAJ/AAR/2018-19/30 dated 09.01.2019. The reason is that supplier location and place of supply are both in Haryana, so Central tax is not available in Rajasthan.

The Appellate Authority dismissed the appeal and upheld the Advance Ruling that input tax credit of Central GST paid in Haryana is **not admissible** to the appellant. The authority held that Central tax credit is available only where both the location of the supplier and the place of supply are in the same State as the registered person.

R Reasoning

The authority read section 16(1) of the CGST Act with the definition of input tax in section 2(62), which covers central tax charged on supplies made to the registered person. It then linked central tax to section 9(1), which levies Central GST on intra-State supplies. Section 8(2) of the IGST Act was used to define an intra-State supply of services as one where the supplier's location and the place of supply are in the same State. The authority also noted that CGST and SGST operate together, so ITC of SGST paid in Haryana would also be unavailable to the appellant.

P Provisions Relied On

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Section 16(1) of the CGST Act, 2017	Section 2(62) of the CGST Act, 2017 (input tax)
Section 2(21) of the CGST Act, 2017 (central tax)	Section 9(1) of the CGST Act, 2017
Section 8(2) of the IGST Act, 2017	
Section 97(2)(d) of the CGST Act, 2017 (as cited in the question)	
Section 100 and Section 101 of the CGST Act and RGST Act, 2017 (appeal and ruling provisions as cited)	

! For the Practitioner

A practitioner advising a registrant who buys services in another State and pays CGST and SGST there can rely on this order to see that the Appellate Authority ties ITC to the location of the supplier and the place of supply. The order does not decide whether section 16 itself contains a bar, and it does not engage with the appellant's objection that the AAR went beyond the question asked. Its full reasoning should be read before it is cited, because the order's reasoning on the ITC question is brief.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> aaar-raj-1-2019-20_imf_ctpl.pdf

Prepared 03-11-2026.

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com