

M/s. Aditya Birla Global Trading (India) Private Limited

Appellate Authority for Advance Ruling — Tamil Nadu

Order No. AAAR/07/2026 (AR)

Dated 15.07.2026

Q Questions Before the Authority

- Whether the supply of goods under the Sales Contract and Supply of handling services under the Service Contract would be regarded as independent supplies?
- If the response to (a) above is affirmative, what would be the classification of services supplied under the Service Contract?

F Facts

The Appellant is engaged in importing and trading commodities and providing cargo-handling services under separate agreements. They sought an advance ruling on whether these supplies are independent and how the services should be classified. The original Authority for Advance Ruling rejected the application on the grounds that the issue was already adjudicated in a separate proceeding in Gujarat.

H Ruling

Maintainability of appeal

Not admissible

The original ruling was issued under Section 98(2) proviso, not Section 98(4)

The Appellate Authority for Advance Ruling dismissed the appeal as not maintainable. They held that an appeal to the AAAR is only admissible against a ruling issued under Section 98(4) of the CGST Act. Since the original ruling was a rejection under the first proviso to Section 98(2), no appeal lies.

R Reasoning

The Appellate Authority relied on Section 100(1) of the CGST Act, which restricts the right to appeal to rulings pronounced under Section 98(4). Because the lower authority rejected the application based on the first proviso to Section 98(2) regarding pending or decided issues, the order does not qualify as a ruling that can be challenged before the Appellate Authority. Consequently, the merits of the classification questions were not addressed.

P Provisions Relied On

Section 98(2) of the CGST Act

Section 98(4) of the CGST Act

Section 100(1) of the CGST Act



For the Practitioner

This order serves as a **procedural precedent** confirming that an order rejecting an application under the proviso to Section 98(2) is not appealable before the AAAR. Practitioners should note that if an AAR rejects an application on the grounds of pending or decided proceedings, the remedy is not an appeal to the AAAR. This ruling does not provide any guidance on the substantive classification of cargo-handling services.

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 -> [aditya birla aaar order 3.pdf](#)

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