

M/s. Essel Mining & Industries Limited

Appellate Authority for Advance Ruling — Odisha

01/ODISHA-AAAR/Appeal/2025-26/ dated 22-09-2025

Q Questions Before the Authority

- Whether handover of Building and Civil Structure, including railway siding, by the applicant to OMCL tantamount to sale of building and covered under clause no. 5 to Schedule III of the CGST Act, 2017

F Facts

The applicant was engaged in mining operations under a lease that expired on 31.03.2020. Subsequently, the state government awarded the lease to Odisha Mining Corporation Limited (OMCL). The applicant entered into a deed to hand over capital assets, including buildings, civil structures, and railway sidings, to OMCL for a consideration.

H Ruling

The Appellate Authority did not address the merits of the case. It dismissed the appeal solely on the grounds of **limitation of time**, as the appeal was filed with a delay of approximately 250 days, which exceeds the statutory power of the authority to condone.

R Reasoning

The authority relied on the proviso to sub-section (2) of Section 100 of the CGST Act, 2017, which limits the power to condone delays in filing appeals to a maximum of 30 days beyond the initial 30-day period. The applicant argued that the delay was due to waiting for the order to be uploaded on the portal and internal legal consultations. The authority held that manual filing was permissible under Rule 107A of the CGST Rules, 2017, and that it lacked the **statutory power** to condone a delay beyond the prescribed 60-day total window.

P Provisions Relied On

Section 100 of the CGST Act, 2017

Rule 107A of the CGST Rules, 2017

! For the Practitioner

This order serves as a strict reminder that the Appellate Authority for Advance Ruling has **no discretion** to condone delays in filing appeals beyond the statutory 30-day extension period. Practitioners should note that the unavailability of an order on the GST portal does not excuse a failure to file an appeal manually within the prescribed time limits. The ruling does not provide any guidance on the taxability of the transfer of mining infrastructure.

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 -> [essel mining aaar order sept 25 1.pdf](#)

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