

M/s. Vaibhavi Dredging

Appellate Authority for Advance Ruling — Goa

Order No. GOA/GAAAR/3 of 2025-26/5662 Dated: 27/02/2026

Dated 27.02.2026

Q Questions Before the Authority

- Applicability of Exemption under S1. No. 3 (for Pure Services) or 3A (for composite supply where supply of goods does not constitute more than 25% Of the value) of the Exemption Notification No. 12/2017-CT (Rate) dated 28.06.2017, as amended.

F Facts

The appellant is engaged in the business of providing dredging and desilting services. They sought an advance ruling regarding the applicability of GST exemptions for services provided to the Captain of Ports Department, Government of Goa. The original Advance Ruling Authority had denied the exemption, leading to this appeal.

H Ruling

Applicability of Exemption under S1. No. 3 or 3A of Notification No. 12/2017-CT

The appeal is disposed of without expressing any opinion or findings on the merits of the issue involved.

The authority refrained from ruling due to the existence of a parallel adjudication order under Section 73 of the CGST Act.

The Appellate Authority for Advance Ruling declined to provide a ruling on the merits of the case. It noted that the jurisdictional authorities had already issued a show cause notice and passed an order under Section 73 of the CGST Act, 2017, regarding the same transaction and period. Consequently, the authority exercised judicial restraint to avoid potential conflict with the ongoing adjudication process.

R Reasoning

The authority observed that the jurisdictional tax officer had already issued a show cause notice and passed an order under Section 73 of the CGST Act, 2017, for the same transaction and material period. To maintain judicial propriety and ensure a cohesive resolution of the dispute, the authority determined it was appropriate to refrain from rendering findings on the merits. It concluded that the appellant should pursue the available statutory appellate proceedings instead.

P Provisions Relied On

Section 101 of the Central Goods and Services Tax Act, 2017

Section 73 of the Central Goods and Services Tax Act, 2017

Notification No. 12/2017-CT (Rate) dated 28.06.2017



For the Practitioner

This order serves as a **procedural precedent** regarding the limitations of the Advance Ruling mechanism. It confirms that the Appellate Authority will **refrain from ruling** on the merits if the subject matter is already covered by a parallel adjudication order under Section 73. Practitioners should note that an advance ruling cannot be used to bypass or override an existing assessment order for the same period.

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 -> [order-vaibhavi dredging 0.pdf](#)

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