AAREL IMPORT EXPORT PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-114/2018-19/B-42, Mumbai dt. 24/04/2019 (the final digits of… Dated **24.04.2019**

Q Questions Before the Authority

- Whether the procedure to raise the invoice from the Mumbai office for imports received at Paradip Port, Odisha, without a separate GST registration in Odisha, and to charge IGST from Mumbai to customers, is correct, or whether separate registration in Odisha is required.
- If no separate registration is needed in Odisha, whether the transaction can be done on the Mumbai GSTIN, and whether it is correct to mention the Mumbai GSTIN and Paradip Port as the dispatch place in the e-way bill.

F Facts

The applicant is a Mumbai-based importer and trader registered under the GST Act in Maharashtra. It proposes to import coke (lam coke or nut coke, which it says falls under HSN 2704) from Indonesia through Paradip Port, Odisha, and store it in a rented customs warehouse (ex-bond) there. It has no establishment, godown or GST registration in Odisha; it clears the goods on its Mumbai GSTIN, pays IGST, and sells to customers in Odisha on invoices raised from Mumbai.

H Ruling

Q1: Separate GST registration in Odisha for imports received at Paradip Port, invoicing from Mumbai and charging IGST	**Answered in the affirmative: no separate registration in Odisha is required**	Based on the place of supply being the importer's location (Mumbai) under section 11(a) of the IGST Act, and the applicant having no establishment or godown in Odisha.
Q2: Transacting on the Mumbai GSTIN and quoting it with Paradip Port as dispatch place in the e-way bill	**Answered in the affirmative: the Mumbai GSTIN may be used, with Paradip Port customs warehouse as dispatch place**	Subject to issuance of an invoice and payment of applicable IGST, or CGST and SGST or compensation cess, as applicable.

The Authority held that for imported goods the place of supply is the location of the importer under section 11(a) of the IGST Act, which here is Mumbai, so the applicant may clear goods and invoice from its Mumbai office without registering in Odisha. It further held that the applicant may use its Mumbai GSTIN in the e-way bill with Paradip Port customs warehouse as the dispatch place. Both answers are subject to issuing an invoice and paying the applicable IGST, or CGST and SGST or compensation cess, as applicable.

R Reasoning

The Authority read section 7(2) of the IGST Act as treating imports as inter-State supplies, and section 5(1) as levying IGST at the point duty is levied under section 12 of the Customs Act, 1962. It applied section 11(a) of the

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

IGST Act, under which the place of supply for imported goods is the importer's location, so the place of supply was Mumbai. Relying on section 22(1) of the CGST Act, it reasoned that registration is required in the State from which a taxable supply is made, and since the applicant makes its supplies from Mumbai and has no Odisha establishment, no Odisha registration was needed. It treated the facts as identical to those in the Sonkamal Enterprises ruling (NO.GST-ARA-48/2018-19/B-123, Maharashtra AAR, 27 September 2018), which it followed.

P Provisions Relied On

- Section 7(2) of the IGST Act, 2017
- Section 11(a) of the IGST Act, 2017
- Section 5(1) of the IGST Act, 2017
- Section 12 of the Customs Act, 1962
- Section 22(1) of the CGST/MGST Act, 2017
- Sections 22 to 30 of the CGST/MGST Act, 2017 (Chapter VI, registration), referred to generally
- Sonkamal Enterprises Private Limited ruling, NO.GST-ARA-48/2018-19/B-123 dated 27.09.2018 (precedent relied on, not a p…

! For the Practitioner

This order helps importers that bring goods in through a port in another State under their head-office GSTIN and sell from the head office, without any local establishment, storage or registration there. It confirms that the Mumbai GSTIN and invoice can be used for the e-way bill with the port as dispatch place. It does not decide whether a rented warehouse or other local presence in Odisha would create a registration obligation, how onward local supplies should be treated where a different place of supply applies, or how customs warehousing rules apply. Because it rests on the applicant's stated facts, it should be checked against any change in those facts.

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 -> maharashtra_aar_114_2018-19_aarel_import_24.04.19.pdf

Prepared 02-11-2026.

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