AF GARMENTS PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-49/2018-19/B-104, Mumbai, dated 05.09.2018 (number and… Dated **05.09.2018**

Q Questions Before the Authority

- Whether circular No. 44/18/2018-CGST applies to this transaction?
- Whether "Rawji Industrial Corporation" has to charge GST on this transaction?
- If the answer to Question 2 is "Yes", at what rate?
- Whether "AF Garments Pvt Ltd." can get input tax credit of such GST paid on this transaction?
- If the answer to Question 4 is "Yes", and if the applicant has only export sales (either direct export or through an exporter), can it claim refund of the accumulated input tax credit of GST paid in this transaction?

F Facts

The order does not set out the transaction in detail. The applicant is a manufacturer and exporter of garments in Mumbai, and the questions concern GST on a transaction involving Rawji Industrial Corporation, the input tax credit on that GST, and refund where the applicant makes only export sales. At the preliminary hearing on 01.08.2018 the authority directed the applicant to reframe its questions within one week.

H Ruling

The authority allowed the applicant's request to withdraw its application voluntarily and unconditionally. It did so without examining the merits or the detailed facts of the application. No answer was given to any of the five questions.

R Reasoning

The applicant was asked at the preliminary hearing on 01.08.2018 to reframe its questions, and it was told the application would be treated as made from the date of reframing. Instead, by letter dated 03.09.2018 (received 04.09.2018), it asked to withdraw the application filed on 30.06.2018. The authority accepted the withdrawal under the advance ruling provisions of section 98 and disposed of the application without a ruling. Because the matter was withdrawn, the order contains no reasoning on the merits.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (advan…

Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (proce…

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

! For the Practitioner

This order has little substantive value for a practitioner. It does not decide whether circular No. 44/18/2018-CGST applies, whether Rawji Industrial Corporation must charge GST, the rate, input tax credit eligibility, or refund on export-only sales. Its main use is procedural: it shows the authority may direct reframing of questions at the preliminary hearing and then accept withdrawal without a ruling. Lawyers researching these issues should look for other rulings, and should read the full order only if they need the procedural record.

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 -> maha-gst-ara-49_b-104_dt._05.09.18_afgpl.pdf

Prepared 24-10-2026.

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