M/s. Apar Industries Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-37/2019-20/B-42, Mumbai, dt. 18/03/2020 (application no. G… Dated **18.03.2020**

Q Questions Before the Authority

- When goods i.e. Marine / Pressure Tight Cables / Non Pressure Tight Cables, falling under Chapter 8544, are manufactured and designed especially for use by the Defence Ministry in their Warship as Parts of Warship, what will be the determination of tax liability on such supply?
- Whether GST @5% is applicable in terms of Sr. No. 252 of Schedule-I of Notification No. 1/2017 Integrated Tax (Rate) dated 28.06.2017?

F Facts

The applicant, whose head office is in Mumbai, received purchase orders from the Defence Machinery Design Establishment under the Ministry of Defence for marine and pressure tight cables to be used as parts of warships, with an end user certificate issued by the Indian Navy. The goods are manufactured at the applicant's Umergaon, Vapi factory in Gujarat, which is separately registered under the Gujarat GST Act, and the tax invoice and E-way bill are raised from Gujarat. The applicant claimed the 5% rate under Sr. No. 252 and the question was taken up for admission in Maharashtra.

H Ruling

The Authority held that the application was not maintainable and rejected it without going into the merits of the questions. It found that the supply is undertaken from the applicant's Gujarat factory, a distinct registered person, so the Maharashtra Authority has no jurisdiction under Section 95 of the CGST Act. The request for transfer of the application to the Gujarat authority, or for refund of fees, was also refused.

R Reasoning

The Authority read Section 95 of the CGST Act as limiting advance rulings to supplies undertaken or proposed by an applicant registered in, and supplying from, the state concerned. Because the supply is made from the Gujarat unit, which is a distinct person under the GST law, the Maharashtra Authority concluded that the supply cannot be attributed to the applicant's Maharashtra registration. It rejected the argument that the Code of Civil Procedure, including Section 20 and Order VII Rule 10, could be applied to transfer the matter, holding that the GST Act is a special law and contains no such transfer provision. The Authority also declined to order a refund of fees.

P Provisions Relied On

Section 95 of the CGST Act / MGST Act, 2017 (scope of advance ruling)

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

Section 96 of the CGST Act / MGST Act, 2017 (constitution of the Authority)
Section 97 of the CGST Act / MGST Act, 2017 (application for advance ruling)
Section 98 of the CGST Act / MGST Act, 2017 (procedure, admission or rejection)
Section 103 of the CGST Act / MGST Act, 2017 (binding effect of ruling)
Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, Sr. No. 252 of Schedule I (cited by applicant; not decided)
Notification No. MGST-1017/CR-193/Taxation-1 dated 24.10.2017 (constitution of Maharashtra AAR)
Section 20, Civil Procedure Code, 1908, and Order VII Rule 10 CPC (cited by applicant; rejected)
Section 14, Limitation Act (cited by applicant)

! For the Practitioner

This order is useful mainly as an authority on jurisdiction, showing that a Maharashtra AAR application will be rejected where the goods are supplied from a unit in another state even if the head office is in Maharashtra. It does not decide the classification or the Sr. No. 252 question on the merits, so the 5% rate for cables used as parts of warships remains unresolved by this Authority. Practitioners with a similar supply should file in the state where the supplying unit is registered.

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 -> mah_aar_37_2019-20_b-42_18.03.2020_ail.pdf

Prepared 20-11-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com