

Ashok Rubber Industries

Authority for Advance Ruling — West Bengal

26/WBAAR/2018-19 dated 21.12.2018

Q Questions Before the Authority

- Classification of rice polisher made of flexible and elastic rubber

F Facts

The applicant is a manufacturer of rice polishers made of flexible and elastic rubber. They sought an advance ruling regarding the classification of these goods under the GST Act. However, the authority was informed that investigation proceedings under section 71 had already been initiated against the applicant prior to the filing of the application.

H Ruling

Classification of rice polisher

Rejected

Application not admitted due to pending proceedings

The authority rejected the application for advance ruling. It held that because proceedings concerning the same question were already pending against the applicant, the application could not be admitted.

R Reasoning

The authority relied on the first proviso to section 98(2) of the GST Act, which prohibits the admission of an application if the question raised is already pending in any proceedings. The authority noted that investigation proceedings under section 71 were initiated on 31/07/2018, which predated the online filing of the application on 22/11/2018. It clarified that the law does not distinguish between the stages or nature of proceedings, and any lawful action under the Act constitutes proceedings. Consequently, the authority concluded it lacked the jurisdiction to entertain the request.

P Provisions Relied On

Section 71 of the GST Act

Section 97(2)(a) of the CGST/WBGST Acts, 2017

Section 98(2) of the GST Act

! For the Practitioner

This ruling serves as a procedural reminder that an **advance ruling application is barred** if any investigation or proceedings under the GST Act are already pending regarding the same subject matter. Practitioners should verify the status of any ongoing departmental investigations before filing, as the **proviso to section 98(2)** is strictly applied regardless of whether a show cause notice has been issued. It does not provide any guidance on the actual classification of the goods in question.

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 -> wb 26 2018-19 dt 21.12.2018-ashok rubber ind.pdf

Prepared 20-10-2026.

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