M/s. Balasore Alloys Limited, Balgopalpur, Rasalpur, Odisha-756020

Authority for Advance Ruling — Odisha

Order No. 08/ODISHA-AAR/2018-19 Dated **13.02.2019**

Q Questions Before the Authority

- Whether Mining Rights provided by the Steel & Mines Department, Govt of Odisha to the applicant would attract GST under reverse charge under Section 9(3) of the CGST Act, 2017.

F Facts

The applicant, a company registered at Balgopalpur, Rasalpur, Odisha, filed an advance ruling application in Form GST ARA-01 on 15.01.2019 under Section 97 of the CGST and OGST Acts. The question concerned mining rights granted to it by the Steel & Mines Department, Government of Odisha. By letter dated 05.02.2019 the applicant withdrew the application because it was no longer desirous of the ruling. The order does not describe the mining arrangement in any further detail.

H Ruling

The Authority did not consider the merits of the question. It allowed the applicant's request to withdraw the application before it was taken up for consideration. The application was accordingly disposed of without any ruling on whether mining rights attract GST under reverse charge.

R Reasoning

The order records that, before the application was taken up, the applicant wrote to withdraw it under Section 97. The Authority noted that the applicant was no longer desirous of the ruling sought and therefore allowed the withdrawal. It then disposed of the application under paragraph 3.0. No finding is made on Section 9(3) of the CGST Act, which appears only in the subject line, and no reasoning on mining rights or reverse charge is given.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and OGST Act, 2017 (application for advance ruling, under which the application was filed…

Section 98 of the GST Act, 2017 (heading of the proceedings)

Rule 104 of the CGST Rules, 2017 and OGST Rules, 2017 (cited in the application; Form GST ARA-01)

Section 9(3) of the CGST Act, 2017 (named in the subject line as the subject of the question only; not applied in the order)

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

! For the Practitioner

This order does not settle whether mining rights granted by a state government department attract GST under reverse charge, so it should not be cited for that proposition. Its only practical value is as confirmation that an applicant may withdraw an advance ruling application before the Authority takes it up, and that the Authority will then dispose of it without a ruling. A practitioner needs the full order only if checking the withdrawal procedure or the record of the application.

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 -> odisha_aar-08-2018_dtd_13.02.19-bal.pdf

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