Brink's India Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-59/2018-19/B-105, Mumbai, dated 05.09.2018 (the date is a… Dated **05.09.2018**

Q Questions Before the Authority

- Considering the definition of money in Section 2(52) of the CGST Act, 2017, whether Brink's India would be eligible to avail ITC on motor vehicles commonly used for 'Cash-in-transit' (CIT) business, transport of currency notes.
- Whether Brink's India would be eligible to avail ITC on motor vehicles commonly used for 'Cash Replenishment Services' (CRS) business, transport of currency notes.
- Whether Brink's India would be eligible to avail ITC on motor vehicles commonly used for 'Brink's Global Support Service' (BGS) business, transport of currency notes, precious metals like gold and silver, etc.

F Facts

The applicant provides secured transportation services for currency notes and other precious commodities such as gold and silver to domestic and foreign customers. The question concerns motor vehicles used across three service lines: cash-in-transit, cash replenishment, and Brink's Global Support Service. The applicant sought a ruling on whether input tax credit is available on those vehicles.

H Ruling

The authority allowed the applicant's request to withdraw the application voluntarily and unconditionally. It did so without examining the merits or the detailed facts. No view was expressed on whether ITC is available on the vehicles.

R Reasoning

The applicant filed a letter dated 04.09.2018, before the preliminary hearing fixed for 05.09.2018, asking to withdraw the application. The authority accepted the withdrawal under the advance ruling procedure in sections 97 and 98 of the CGST and MGST Acts, 2017. Because the withdrawal was allowed on procedural grounds, the order contains no analysis of the Section 2(52) definition of money or of the ITC provisions.

P Provisions Relied On

Section 96 of the Maharashtra GST Act, 2017 (constitution of the Authority)

Section 97 of the CGST Act, 2017 and MGST Act, 2017 (application for advance ruling)

Section 98 of the CGST Act, 2017 and MGST Act, 2017 (procedure on application for advance ruling)

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

Section 2(52) of the CGST Act, 2017 (definition of money), as referred to in the question only

! For the Practitioner

This order is useful only as a record that the applicant withdrew its ITC application before any hearing, so it carries no precedential weight. It does not decide whether input tax credit is available on vehicles used for CIT, CRS or BGS transport of currency or precious metals. A practitioner advising a similar business should look for a reported ruling on the same question or the relevant ITC provisions instead.

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-59-b-105_dt._05.09.18_bi3pl.pdf

Prepared 23-10-2026.

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