Brink's India Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 60/2018-19/B- 106, Mumbai Dated **05.09.2018**

Q Questions Before the Authority

- Whether, in the facts and circumstances of the case, the supply of services undertaken by the Applicant by way of transportation entirely through road of imported goods (including services of temporary storage of such goods) would be eligible for exemption under Entry No. 18 of Notification No. 12/2017 - Central Tax (Rate) dated 28 June 2017.
- Whether such exemption would be available in certain transactions wherein transportation of specified goods involves movement through air also, which is supplementary/incidental to the transportation by road.

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 application concerns road transportation of imported goods, including temporary storage, and whether an exemption under Entry 18 of Notification No. 12/2017 applies where air movement is supplementary or incidental to the road transport. The applicant later sought withdrawal before any hearing on the merits.

H Ruling

The authority allowed the applicant's request to withdraw the application **voluntarily and unconditionally** . It disposed of the application as withdrawn and did not go into the merits or the detailed facts. No answer was given to either question.

R Reasoning

The applicant filed a letter dated 04.09.2018 before the preliminary hearing, asking to withdraw the application filed on 01.08.2018. The authority accepted the withdrawal under section 98 of the CGST Act and the MGST Act, which govern the passing of advance ruling orders. Because the application was withdrawn, the authority did not examine whether the Entry 18 exemption applies to road transport of imported goods or to transactions with incidental air movement.

P Provisions Relied On

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

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

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

Entry No. 18 of Notification No. 12/2017 - Central Tax (Rate) dated 28 June 2017 (referred to in the questions only; not constr…

! For the Practitioner

This order is a procedural disposal and does not settle the tax treatment of road transport of imported goods or of mixed road and air movements under Entry 18. A practitioner should not cite it as authority on either question. It may still be useful to confirm that a withdrawn advance ruling application leaves no reasoned Maharashtra AAR view on these points. Anyone relying on the Entry 18 position should look to other rulings or the notification itself.

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-60-b-106_dt._05.09.18_bipl.pdf

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