Brink's India Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-61/2018-19/B-107, Mumbai, dated 05.09.2018 (as printed; t… Dated **05.09.2018**

Q Questions Before the Authority

- Whether the supply of services by way of secured transportation of specified goods entirely through road (including temporary storage of such goods) is 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 where transportation of specified goods involves movement through air that is supplementary or 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 questions concern whether this road transportation, including temporary storage, qualifies for exemption under Entry 18 of Notification 12/2017-Central Tax (Rate), and whether the exemption extends to transactions with an incidental air leg. The preliminary hearing was fixed for 05.09.2018, but the applicant withdrew the application by letter dated 04.09.2018.

H Ruling

The authority allowed the applicant's request to withdraw the application voluntarily and unconditionally, without going into the merits or detailed facts. The application was therefore disposed of as withdrawn. The order contains no answer to either question on the substance of the exemption.

R Reasoning

The order is a procedural disposal under section 98 of the CGST Act and the MGST Act. The applicant filed a letter on 04.09.2018 requesting withdrawal before the scheduled preliminary hearing. The Bench allowed the request and expressly declined to examine the merits or the detailed facts. Because the authority did not decide the questions, the order does not interpret Entry 18 of Notification 12/2017-Central Tax (Rate) or the treatment of incidental air movement.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and the MGST Act, 2017 (cited as the basis for the application)

Section 98 of the CGST Act, 2017 and the MGST Act, 2017 (basis for the order)

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

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

! For the Practitioner

This order does not help on the substantive question. It is useful only as a record that an application on Entry 18 exemption for secured road transportation of currency and precious commodities was withdrawn before any ruling, so it carries no precedential weight. A practitioner seeking authority on the exemption, or on an incidental air leg, will need to look to other rulings or the notification itself. The order does not decide whether the exemption applies, whether temporary storage is covered, or how an incidental air movement is treated.

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-61-b-107_dt._05.09.18_bipl.pdf

Prepared 23-10-2026.

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