

M/s BUTTERFLY GANDHIMATHI APPLIANCES LIMITED

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.112/AAR/2023 Dated:10.11.2023

Q Questions Before the Authority

- Whether sending finished goods for the purpose of packing in combi-packs by another registered vendor to be returned to us for eventual taxable supply, tantamount to taxable supply in their hands(at the time of sending for packing) or whether such sending can be treated as sending for jobwork.

F Facts

The applicant is a manufacturer of domestic appliances and intended to send finished goods to a vendor for packing into combi-packs. They sought a ruling on whether this activity qualifies as job work under the GST law or constitutes a taxable supply. The applicant subsequently requested to withdraw the application as the subject transaction was no longer required.

H Ruling

The Authority for Advance Ruling allowed the applicant to withdraw the application. Consequently, no ruling was provided on the merits of the questions raised.

R Reasoning

The applicant submitted a letter dated 02.11.2023 requesting the withdrawal of their application. The Authority considered this request and decided to treat the application as withdrawn without examining the merits or detailed facts of the case. No specific provisions were interpreted as the matter was disposed of based on the applicant's request.

P Provisions Relied On

Section 98(4) of the CGST Act, 2017

Section 98(4) of the TNGST Act, 2017

! For the Practitioner

This order provides no guidance on the classification of job work versus taxable supply for combi-pack operations. It serves only as a procedural record of an **application withdrawal**. Practitioners should note that this ruling does not establish a precedent for similar business arrangements.

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 -> 112 butterfly gandhimathi.pdf

Prepared 13-10-2026.

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