M/s. Dagger Die Cutting (India) Private Limited

Authority for Advance Ruling — Tamil Nadu

ORDER No. 13 / AAR / 2019 Dated **22.03.2019**

Q Questions Before the Authority

- Whether to charge IGST or SGST/CGST on the sales made by the Applicant (i.e., whether the transaction is an inter-state supply or an intra-state supply)?

F Facts

The Applicant, registered under GSTIN 33AACCD1238L1ZV, manufactures hand-made cutting knives used in the shoe industry. It receives orders from overseas customers, delivers the goods locally within Tamil Nadu, and receives payment in foreign currency. The Authorized Representative stated that the goods are supplied to a leather shoe manufacturing factory in Tamil Nadu.

H Ruling

The Authority rejected the application without examining the merits, for lack of jurisdiction. It held that the question whether the supply is inter-state or intra-state depends on the place of supply, which falls outside the matters on which an advance ruling may be sought under Section 97(2). The application was therefore rejected under Section 98(2) of the CGST Act and the TNGST Act.

R Reasoning

The Authority reproduced Section 97(1) and Section 97(2), which list the permissible subjects of an advance ruling: classification, applicability of notification, time and value of supply, input tax credit, liability to pay tax, registration, and whether an act amounts to a supply. It observed that the Act confines the Authority to these issues and that the IGST/CGST/SGST question turns on place of supply, which is not within its ambit. On that basis it held that the application raised a question of jurisdiction and rejected it without going into the merits.

P Provisions Relied On

Section 97(1) of the CGST Act / TNGST Act	Section 97(2)(a) to (g) of the CGST Act / TNGST Act
Section 98(2) of the CGST Act and TNGST Act (rejection of application)	
Section 100(1) of the CGST Act / TNGST Act (appeal reference in the note)	
Rule 104(1) of the CGST Rules 2017 and SGST Rules 2017 (application fee reference)	

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

! For the Practitioner

This order is useful mainly as an example of the Tamil Nadu Authority declining an application on the threshold ground that the question is outside Section 97(2). A practitioner seeking a ruling on the IGST versus CGST/SGST treatment of export-linked or overseas-payment supplies should expect rejection on this ground, and should frame questions under a permitted head such as classification or liability to tax. The order does not decide whether the supply is inter-state or intra-state, nor does it address the place of supply provisions on the merits.

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 -> tn-13-aar-2019-ddcipl.pdf

Prepared 01-11-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com