ENVITECH CHEMICAL SPECIALITIES PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 95/2018-19/B- 15, Mumbai, dt. 23/01/2019 (as printed; the s… Dated **23.01.2019**

Q Questions Before the Authority

- Whether the amount of CENVAT Credit availed through TRAN-1, which partakes the character of Central Tax in the Electronic Credit Ledger, is admissible while calculating 'ITC' for GST refund under the inverted tax structure mechanism?
- Can a Circular, which is contrary to the legal provisions, be issued to restrict admissibility of ITC?

F Facts

The applicant, a manufacturer of chemicals, carried forward CENVAT credit through TRAN-1, and that credit sits in its Electronic Credit Ledger as Central Tax. The applicant wanted to know whether this carried-forward credit counts as input tax credit when calculating a GST refund under the inverted tax structure. The order does not set out any further transaction details.

H Ruling

The authority did not reach the merits. At the preliminary hearing on 19.12.2018 it informed the applicant that the refund-related question was not covered by section 97, and directed reframing within eight days or else rejection. The applicant then requested withdrawal, and the authority held that the request to withdraw the application **voluntarily and unconditionally** is allowed, disposing of the application as withdrawn.

R Reasoning

The authority's preliminary view was that a question concerning a refund claim falls outside the scope of section 97 of the CGST Act and the MGST Act, which governs the matters on which advance rulings may be sought. Because the applicant was given the opportunity to reframe and did not do so, but instead sought withdrawal, the authority disposed of the application under section 98 as withdrawn. The order contains no reasoning on TRAN-1 credit, inverted tax refund computation, or the validity of any circular.

P Provisions Relied On

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

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

! For the Practitioner

This order is useful mainly as a procedural marker: the authority treated a question framed around a refund claim as outside section 97, and it did not rule on it. Practitioners should not cite it for the admissibility of TRAN-1 CENVAT credit in the inverted duty refund computation or for the validity of any circular restricting ITC, because neither point was decided. Anyone with a similar issue should check the full order and the current scope of advance rulings before relying on this withdrawal.

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 -> ara_order_95_2018_maharashtra_ecspl.pdf

Prepared 29-10-2026.

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