

M/s. Fichtner Consulting Engineers (India) Private Limited

Authority for Advance Ruling — Tamil Nadu

ORDER No. 2/AAR/2018

Dated **27.06.2018**

Q Questions Before the Authority

- Charging IGST treating the place of supply as outside Tamil Nadu since the project site is in the state of Jharkhand(where the mine/end user is located) as per Sec 12(3) of IGST Act or Charging SGST and CGST, treating place of supply as Tamil Nadu since the drawings are delivered to the client at their Chennai Office, in Tamil Nadu.

F Facts

The applicant is an engineering consultancy firm in Chennai contracted by an EPC sub-contractor in Chennai to provide engineering design services for a coal handling plant located in Jharkhand. The applicant executes the design work in Chennai and delivers drawings to the client's Chennai office. The applicant sought an advance ruling on whether the supply should be charged to IGST (treating place of supply as Jharkhand) or CGST and SGST (treating place of supply as Tamil Nadu).

H Ruling

The Authority for Advance Ruling **rejected the application without deciding on merits** due to **lack of jurisdiction** . It held that determination of the place of supply is not covered under the specified matters in Section 97(2) of the GST Act.

R Reasoning

The Authority held that Section 97(2) of the CGST Act and TNGST Act exhaustively lists the specific questions on which an Advance Ruling can be sought. The question posed by the applicant essentially required determining the place of supply to decide whether the transaction was an inter-State or intra-State supply. As place of supply does not fall under any of the clauses (a) to (g) of Section 97(2), the Authority ruled that it has no jurisdiction to decide the matter.

P Provisions Relied On

Section 97(1) of CGST Act, 2017

Section 97(2) of CGST Act, 2017

Section 98(2) of CGST Act, 2017

Section 12(3) of IGST Act, 2017



For the Practitioner

This order confirms that **place of supply questions fall outside AAR jurisdiction** under Section 97(2). Taxpayers cannot use the advance ruling mechanism to resolve disputes regarding whether a supply is inter-State or intra-State based on place of supply.

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.2ara_2018-fceipl.pdf](#)

Prepared 19-10-2026.

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