

Flipkart India Private Limited

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 3/ARA/2026

Dated **09.01.2026**

Q Questions Before the Authority

- a) Whether the services provided by the Applicant to customers would qualify as "Goods Transport Agency" (GTA) services?
- b) Whether the services provided by the Applicant to unregistered customers through the electronic commerce operator's portal would be eligible for exemption in terms of Sl. No. 21A of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?

F Facts

The applicant proposes a business model where it provides transportation services by road for goods purchased by customers through various E-Commerce Operator (ECO) portals. The applicant will issue a single Consignment Note for the transportation from the Source Mother Hub to the customer's delivery address. The applicant claims this activity constitutes GTA services and seeks to determine its eligibility for tax exemption when providing these services to unregistered customers.

H Ruling

Qualification as GTA services	Yes, the activity qualifies as Goods Transport Agency (GTA) services.	Subject to the issuance of a Consignment Note.
Exemption eligibility	Yes, the services are eligible for exemption.	Under Sl. No. 21A of Notification No. 12/2017 - Central Tax (Rate) when provided to unregistered persons.

The Authority ruled that the applicant's transportation services qualify as Goods Transport Agency (GTA) services. Furthermore, it held that these services provided to unregistered customers through the ECO portal are eligible for the exemption under Sl. No. 21A of Notification No. 12/2017 - Central Tax (Rate).

R Reasoning

The Authority determined that the applicant meets the definition of a GTA by providing services in relation to the transport of goods by road and issuing a Consignment Note. It relied on the definition of GTA under Notification No. 11/2017-Central Tax (Rate) and Notification No. 12/2017-Central Tax (Rate). The Authority concluded that since the applicant is a GTA and the recipients are unregistered persons, the exemption under Sl. No. 21A of the Exemption Notification applies. The issuance of a Consignment Note was deemed the **sine qua non** for this classification.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017

Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017

Sl. No. 21A of Notification No. 12/2017-Central Tax (Rate)

! For the Practitioner

This ruling confirms that e-commerce logistics providers issuing consignment notes for road transport can qualify as **Goods Transport Agencies**. It provides a clear path for claiming the **exemption for services to unregistered persons** under Sl. No. 21A. Practitioners should note that the ruling is specific to the applicant's model of issuing a consignment note and may not apply to logistics providers who do not issue such documentation.

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 -> 3-flipkart india aar order compressed.pdf

Prepared 12-10-2026.

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Pune (HQ)

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

Delhi

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

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

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

Gurugram

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

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