GANDHAR OIL REFINERY (INDIA) LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-112/2018-19/B-40, dated 15/04/2019 (the number's last digit… Dated **15.04.2019**

Q Questions Before the Authority

- Whether the applicant requires registration in each State separately?
- Whether the applicant can adopt the procedure of raising the invoice from its Mumbai Head Office/Registered Office for imports received at various ports in various States, and charge IGST from Mumbai to its customers in various States, and whether this is proper?
- If the applicant cancels separate registrations in various States, can it carry out transactions on the Mumbai GSTN, and on issuing an E-way bill, is it correct to mention the Mumbai GSTN and the dispatch place as the port of the respective State?

F Facts

The applicant has its registered office in Mumbai and is an importer of non-coking coal and a manufacturer of petroleum products. It imports coal through ports in several States, holds GST registrations at those port locations (obtained under the earlier VAT regime), and stores the goods there for sale. It proposes to cancel the State registrations and make all sales from the Maharashtra GSTIN, with IGST charged from Mumbai.

H Ruling

Q1: Whether separate GST registration is required in each State	****Not required** in each State**	Based on the facts stated; place of supply of imports is the importer's location (Mumbai), and goods may be cleared on Mumbai invoices with IGST paid in Maharashtra.
Q2: Raising invoices from Mumbai HO for imports at ports in other States and charging IGST	**Not answered**	Authority held the question is not covered under section 97 of the CGST Act, 2017.
Q3: Transactions on Mumbai GSTN and E-way bill particulars (Mumbai GSTN with port as dispatch place)	**Not answered**	Authority held the question is not covered under section 97 of the CGST Act, 2017.

The authority held that, on the facts, the applicant is **not required to have separate registration in each State** . It reasoned that the place of supply of imported goods is the location of the importer, which is Mumbai, so the applicant may clear goods on Mumbai invoices with IGST paid in Maharashtra. The authority declined to answer Questions 2 and 3, holding that they were not covered by section 97 of the CGST Act.

R Reasoning

The authority read section 7(2) of the IGST Act as treating imports into India as inter-State supply. It then applied section 11(a) of the IGST Act, which places the supply at the importer's location, here Mumbai. It also referred to

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

sections 10 and 11 of the IGST Act for determining whether later supplies from the storage States are inter-State or intra-State. It read section 22(1) of the CGST Act, which requires registration in the State from where a taxable supply is made, as tied to the place from which the applicant makes supplies. On that basis it held that separate registration in other States is not needed.

P Provisions Relied On

- Section 97, CGST Act 2017 and MGST Act 2017 (scope of advance ruling; Questions 2 and 3 held outside it)
- Section 98, CGST Act 2017 and MGST Act 2017 (order of the authority)
- Section 7(2), IGST Act 2017 (import treated as inter-State supply)
- Section 11(a), IGST Act 2017 (place of supply of imported goods is the importer's location)
- Sections 10 and 11, IGST Act 2017 (cited for place of supply of later sales)
- Section 22(1), CGST Act 2017 (persons liable for registration, State from which taxable supply is made)
- Chapter VI, CGST Act 2017, sections 22 to 30 (registration)

! For the Practitioner

This ruling helps companies with a head office in one State that import through ports in other States and sell from the head office. It supports the view that such importers need not keep State registrations where the place of supply is the importer's location. It does not decide the invoicing or E-way bill questions, which the authority declined to answer. The concerned officer had argued that registration in a State should continue where taxable turnover there exceeds the threshold. The reader should check the full order for how the authority dealt with that point before relying on it.

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 -> maharashtra_aar_112_2018-19_goril_15.04.19.pdf

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