

M/s. Guru Traders

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 11/AAR/2023, Dated: 06.06.2023

Q Questions Before the Authority

- Whether the activity of bulk cement sales (purchased from manufacturers directly) using own transport will be treated as composite supply or not?

F Facts

The applicant is a trader and wholesale distributor of bulk cement who also operates as a Goods Transport Agency. They sought an advance ruling on whether the supply of bulk cement combined with transportation services using their own vehicles constitutes a composite supply under the GST Act. The applicant initially requested clarification on the applicable GST rates for these services.

H Ruling

The Authority for Advance Ruling did not provide a decision on the merits of the case. The application was disposed of as withdrawn following a specific request from the applicant due to ill health.

R Reasoning

The applicant requested to withdraw their application via email dated 15.03.2023, citing ill health and an inability to commence business operations. Consequently, the Authority accepted the request for withdrawal without examining the merits or detailed facts of the case. The ruling is limited to the procedural disposal of the application.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Section 98 of the Central Goods and Services Tax Act, 2017

! For the Practitioner

This order provides no guidance on the classification of bulk cement supply and transportation as a composite supply. It serves only as a procedural record of an application being withdrawn by the applicant. Practitioners should note that this ruling has no precedential value regarding the taxability of such transactions.

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 -> 11_aar_2023guru_traders.pdf

Prepared 20-10-2026.

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