

M/s. HP INDIA SALES PRIVATE LIMITED

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.109/AAR/2023 Dated:08.09.2023

Q Questions Before the Authority

- Whether supply of goods from FTWZ facilities by the Applicant to the Resellers located within the same FTWZ or different FTWZ would be subjected to IGST?
- If there is no liability to tax under IGST, then whether they are eligible to avail input tax credit on inputs, input services and capital goods used in furtherance of such supply of goods from FTWZ to the said Resellers?

F Facts

The applicant proposes to import goods into FTWZ facilities in Chennai or procure them from domestic suppliers to store them. They intend to sell these goods to resellers located in Bangladesh, Sri Lanka, or India (within an FTWZ) while the goods remain in the FTWZ. The applicant sought a ruling on the taxability of these supplies and the eligibility to claim input tax credit on related inputs and services.

H Ruling

The authority did not rule on the merits of the questions presented. The applicant requested to withdraw their application for an advance ruling unconditionally. Consequently, the authority disposed of the application as withdrawn.

R Reasoning

The applicant failed to attend the scheduled personal hearing on 12.09.2023. Instead, they submitted a letter on the same date requesting to withdraw their application for an advance ruling. The authority considered this request and decided to treat the application as withdrawn without examining the merits or detailed facts of the case.

! For the Practitioner

This order provides no substantive guidance on the taxability of supplies from FTWZ or the eligibility for input tax credit. It serves only as a procedural record of the applicant's withdrawal of their request. Practitioners should note that this ruling does not establish a precedent for the issues raised.

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 -> 109 hp.pdf

Prepared 13-10-2026.

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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