JAIDEEP METALLICS & ALLOYS PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 37/2018-19/B- 103, Mumbai Dated **05.09.2018**

Q Questions Before the Authority

- Whether electrically wired trolley controlled by wired remote control is a non-motorized conveyance?
- Whether the applicant is required to issue E-way Bill in such a case?

F Facts

The applicant, JAIDEEP METALLICS & ALLOYS PRIVATE LIMITED, is a factory/manufacturer of MS molten steel and billets, registered at Borivali (East), Mumbai. Its application concerned an electrically wired trolley operated by wired remote control, and whether such a trolley is a non-motorized conveyance for the purposes of E-way Bill requirements. The order does not set out any further details of the business arrangement.

H Ruling

The Authority allowed the applicant's request to withdraw its application voluntarily and unconditionally, without going into the merits or detailed facts of the advance ruling application. The application (ARA No. 37 dated 13.06.2018) was disposed of as withdrawn. Neither question was answered on its merits.

R Reasoning

At the preliminary hearing on 11.07.2018, the applicant's advocates were asked to contend whether the application was admissible under section 97 of the CGST Act, and they sought one more opportunity. The applicant then filed a letter dated 17.08.2018, received on 29.08.2018, requesting withdrawal. The Authority granted the withdrawal and disposed of the application under section 98 without examining the questions raised. Because the matter was never decided on its merits, the order gives no reasoning on the conveyance or E-way Bill questions.

P Provisions Relied On

Section 96 of the CGST Act / MGST Act (constitution of the Authority for Advance Ruling)

Section 97 of the CGST Act / MGST Act (application for advance ruling; admissibility was raised)

Section 98 of the CGST Act / MGST Act (proceedings and order on the advance ruling application)

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

! For the Practitioner

This order is a withdrawal and does not settle whether an electrically wired, remote-controlled trolley is a non-motorized conveyance, nor whether E-way Bill is needed for its movement. A practitioner should not cite it as authority on either point. It does show that the Authority may question admissibility under section 97 and may allow withdrawal before reaching the merits. Anyone with the same issue will need to look to other rulings or to the statutory and E-way Bill rules directly.

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 -> maha-gst-ara-37-b-103_dt._05.09.18_jmpl.pdf

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