

Kandla Port Trust (Deendayal Port Trust)

Authority for Advance Ruling — Gujarat

GUJ/GAAR/ADM/2018/32 dated 30.07.2018

Q Questions Before the Authority

- Whether Deendayal Port Trust is liable to deduct TDS under section 51 of CGST Act, 2017 from the date of effective of the section 51.

F Facts

The applicant, a port trust set up under the Major Port Trust Act, 1963, sought clarification on its liability to deduct tax at source (TDS) under Section 51 of the CGST Act, 2017. The applicant expressed uncertainty regarding whether it qualifies as an entity required to deduct TDS under the specified provisions. It requested an advance ruling to determine its legal obligation in this regard.

H Ruling

Liability to deduct TDS under Section 51

Rejected

Application rejected for lack of jurisdiction under Section 97(2)

The Authority for Advance Ruling rejected the application at the admission stage. It held that the question raised by the applicant does not fall within the scope of issues that the authority is empowered to decide under Section 97(2) of the CGST Act, 2017. Consequently, the authority declared it lacked the jurisdiction to address the merits of the query.

R Reasoning

The authority examined the scope of its powers as defined under Section 97(2) of the CGST Act, 2017, which lists specific matters eligible for an advance ruling. It concluded that the question of whether an entity is liable to deduct TDS under Section 51 is not included in the exhaustive list of matters provided in that section. As a creature of statute, the authority determined it must function strictly within the legal boundaries mandated by the Act. Therefore, it held that it was **lacking jurisdiction** to answer the question and rejected the application without addressing the merits.

P Provisions Relied On

Section 51 of the CGST Act, 2017

Section 97(2) of the CGST Act, 2017

Section 98(2) of the CGST Act, 2017

Section 96 of the Gujarat Goods and Services Tax Act, 2017



For the Practitioner

This ruling serves as a procedural reminder that the Authority for Advance Ruling is a **statutory body with limited jurisdiction**. Practitioners should note that questions regarding TDS liability under Section 51 do not fall under the purview of Section 97(2). This order does not provide any guidance on the substantive issue of TDS applicability for port trusts, as it was dismissed solely on jurisdictional grounds.

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 -> [guj.32-2018-19 dt 30.07.18 kpt.pdf](#)

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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