

M/s. ARMSTRONG INTERNATIONAL PRIVATE LIMITED

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.57/ARA/2025

Dated **21.11.2025**

Q Questions Before the Authority

- Whether ITC on capital goods is admissible on various parts, components, accessories supplied by suppliers under various HSN for the machinery to be installed in the factory such as Electrical work, fire protection system, fire alarm system, public address system.
- Is ITC admissible for heating ventilation and air conditioning system, lift/elevator?
- Is admissible for structural and pre-engineered work, which are not in the nature of civil construction?
- Is ITC admissible for civil construction work (expansion of factory) forming part of production process in the form of structures, pillars and supporting to machineries?
- Whether ITC is admissible for equipment installed in the customer learning centre?

F Facts

The applicant is engaged in the manufacture and sale of steam and condensate recovery systems. They proposed to undertake an expansion of their manufacturing facility, including the construction of a new corporate office and a customer learning centre. The applicant sought an advance ruling regarding the admissibility of Input Tax Credit (ITC) on various capital goods and construction-related expenses incurred for this project.

H Ruling

The Authority for Advance Ruling did not address the merits of the questions raised by the applicant. The application was disposed of as withdrawn at the request of the applicant, who stated that the proposed transaction was placed on hold due to a change in business priorities.

R Reasoning

The applicant submitted a letter dated 23.10.2025 requesting to withdraw the application because the proposed transaction was temporarily placed on hold. The Authority accepted this request and allowed the application to be treated as withdrawn without examining the merits or the specific facts of the case. Consequently, no ruling was provided on the substantive questions regarding the admissibility of ITC.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 98(4) of the CGST Act, 2017

Section 98(4) of the TNGST Act, 2017



For the Practitioner

This order provides no guidance on the substantive issues of ITC admissibility for factory expansion or construction activities. It serves only as a procedural record of the **withdrawal of the application** by the applicant. Practitioners should note that this ruling does not establish any precedent regarding the taxability or credit eligibility of the items mentioned in the application.

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 -> [13-ms.-armstrong-international_pvt_ltd.pdf](#)

Prepared 14-10-2026.

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