M/s Awas Bandhu, 1st Floor, Janpath Market, Hazratganj, Lucknow, U.P. - 226001 (GSTN 09AAAAA6345D1Z2)

Authority for Advance Ruling — Uttar Pradesh

Order No. 30, dated 07.05.2019 (Authority for Advance Ruling, Uttar Prad… Dated **07.05.2019**

Q Questions Before the Authority

- Whether activities of applicant are exempted from GST?

F Facts

The applicant is a registered GST assessee that provides services to help the U.P. Housing Ministry implement housing policies and provide housing for all income groups. It filed an ARA-01 application for advance ruling dated 29.03.2019 with Rs 10,000 paid in the name of the State GST only. The authority had asked it by letter dated 16.04.2019 to pay Rs 5,000 each under SGST and CGST by 25.04.2019, and the applicant did not comply.

H Ruling

The application for advance ruling in Form GST ARA-01 dated 29.03.2019 is **rejected** . The authority found that the fee was paid only under SGST, instead of Rs 5,000 each under SGST and CGST, and that the applicant did not cure this defect despite an opportunity to do so. Because the application was incomplete, the authority did not examine the substantive question of whether the applicant's activities are exempt from GST.

R Reasoning

The authority noted that Section 97(1) read with Rule 104 of the CGST/SGST Act requires a fee of Rs 5,000 under each Act, deposited in the manner provided under Section 49 of the CGST Act. The applicant paid Rs 10,000 under SGST alone and did not deposit the CGST component after being given the chance to correct it. The authority treated the application as incomplete and therefore liable to rejection. The ruling rests entirely on this procedural defect.

P Provisions Relied On

Section 98 of the CGST/SGST Act, 2017 (advance ruling; cited in the heading)

Section 97(1) of the CGST/SGST Act, 2017 (application for advance ruling and fee)

Rule 104 of the CGST/SGST Rules (fee for advance ruling)

Section 49 of the CGST Act, 2017 (manner of payment)

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

! For the Practitioner

This order is useful mainly as a warning on procedure: an advance ruling application must carry the Rs 5,000 fee under both SGST and CGST, and a single-State payment can lead to rejection without any consideration of the merits. A practitioner should not cite it on whether housing-related services are exempt from GST, because the authority expressly did not reach that question. Any future application on the exemption point would need to be filed with both fee components paid in full.

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 -> up_aar_30_07.05.2019_ab.pdf

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com