M/s Bakson Drugs & Pharmaceuticals Pvt. Ltd., Unit-II, Village Shillukalan, Patta Road, Parwanoo Solan, HP. GSTIN 02AACB1058L1Z2

Authority for Advance Ruling — Himachal Pradesh

Order dated 20-11-2019 (signed by Abhay Gupta and Rakesh Sharma). N… Dated **20.11.2019**

Q Questions Before the Authority

- Applicability of GST on ENA (as stated in the application; the order does not elaborate on the question beyond this).

F Facts

The applicant is a registered manufacturer of homeopathic formulations at Parwanoo, Himachal Pradesh, and uses ENA as an important input. At the personal hearing, its representatives said some suppliers charge VAT/CST on ENA while others charge GST, and that suppliers themselves were unclear on the position. The applicant does not presently manufacture or supply ENA, and its representatives said it intended to enter that business in future.

H Ruling

The Authority did not admit the application. It held that the applicant is neither a supplier of ENA nor proposes to undertake its supply, so the question does not relate to a supply undertaken or proposed by the applicant as section 95(a) requires. The Authority also found that the applicant had only academic interest in the issue, because the representatives could not produce documents showing a proposed ENA business or a required Excise licence. The scanned order contains no RULING section answering the question on the rate of GST.

R Reasoning

The Authority relied on the definition of advance ruling in section 95(a), which limits rulings to supplies undertaken or proposed to be undertaken by the applicant, and read that alongside sub-section (2) of section 97. Because the applicant does not supply ENA and had no documented plan to do so, the question did not meet that test. The Authority noted that a future ENA business would need an excise licence under the Himachal Pradesh Excise Act, 2011, that such a licence is not a matter of right, and that no supporting documents were produced at the hearing. It therefore treated the matter as academic and refused admission.

P Provisions Relied On

Section 96 of the HPGST/CGST Act, 2017 (constitution of the Authority)

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

Section 95(a) of the HPGST/CGST Act, 2017 (definition of advance ruling)

Section 97(2) of the HPGST/CGST Act, 2017 (matters on which advance ruling may be sought)

Section 100(1) of the HPGST/CGST Act, 2017 (referred to in the definition of advance ruling)

Second proviso to Section 98(2) of the HPGST/CGST Act, 2017 (personal hearing, referred to in the heading)

Himachal Pradesh Excise Act, 2011 (excise licence for manufacture and supply of ENA)

! For the Practitioner

This order is useful to a practitioner who wants to seek an advance ruling on a product the applicant does not yet supply. The Authority will not admit a question where the applicant neither supplies the goods nor shows a documented plan to do so, and an intention stated only at a hearing may not be enough. The order does not decide whether VAT, CST or GST applies to ENA, so it gives no guidance on the rate. Any ruling on that point would need an applicant who actually supplies or documents a proposal to supply ENA.

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 -> ar iro backson.pdf

Prepared 14-11-2026.

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