M/s Chadha Sugars and Industries Limited, Vill. Kiri Afgana, Tehsil Batala, Distt. Gurdaspur, Punjab (GSTIN 03AACCC5309B1ZG)

Authority for Advance Ruling — Punjab

ORDER NO. AAR/GST/PB/005 Dated **02.08.2019**

Q Questions Before the Authority

- Whether input tax credit availed on one product can be utilised for payment of duty on another product, where the applicant carries on two separate business activities under the same GST registration number.

F Facts

The applicant, M/s Chadha Sugars and Industries Limited, carries on two separate business activities under one GSTIN. It filed an advance ruling application in Form GST ARA-01 dated 22.08.2018, received on 23.08.2018. By letter dated 12.07.2019, sent through the email of its representative, the applicant stated that it did not wish to pursue the application and asked that it be treated as withdrawn.

H Ruling

The Authority disposed of the application as withdrawn under **section 98(2) of the CGST Act, 2017** and the corresponding provision of the Punjab GST Act, 2017. The question on utilisation of input tax credit across two business activities was not answered on its merits. The order records no finding of law or fact on that question.

R Reasoning

The applicant asked in writing, by letter of 12.07.2019, that its application be treated as withdrawn. The Authority accepted that request and disposed of the application on that basis under section 98(2) of the CGST Act and section 98(2) of the Punjab GST Act. Because the matter was withdrawn before any hearing on the merits, the order contains no reasoning on input tax credit or the payment of duty across product lines. The order is procedural only.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017	Section 98(2) of the Punjab GST Act, 2017
Sections 99 and 100 of the CGST Act, 2017 and the PGST Act, 2017 (appeal to the Appellate Authority within thirty days, as…	

! For the Practitioner

This order is useful only as a record that the Punjab AAR disposed of the applicant's ruling request on withdrawal under section 98(2). A practitioner should not cite it for any view on whether input tax credit from one product can be used to discharge duty on another product. That question remains open on this order, and the reader would need to look for other rulings or the statutory scheme of the CGST Act. The full order is worth reading only if the withdrawal itself is relevant, for example to show how an applicant's withdrawal is handled.

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 -> pb_aar_05_2019_csil_02.08.2019.pdf

Prepared 06-11-2026.

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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