

M/s CPL Pharmaceuticals Private Limited, Ahmedabad, Gujarat

Authority for Advance Ruling — Rajasthan

Advance Ruling No. RAJ/AAR/2025-26/14

Dated **21.11.2025**

Q Questions Before the Authority

- Whether the Applicant is eligible to avail ITC on input services used for construction of foundation and structural support for plant and machinery installed at the factory of the Applicant for manufacture of lyophilized injectables, in terms of Section 17(5)(c) of the CGST Act, 2017?

F Facts

The applicant is setting up a new plant in Udaipur, Rajasthan, for manufacturing lyophilized injectable drugs. They engaged a contractor for construction works, including foundations and structural supports for heavy machinery, and sought an advance ruling on the eligibility of Input Tax Credit (ITC) for these services. The applicant argued that these foundations are integral to the plant and machinery and thus eligible for ITC.

H Ruling

Eligibility of ITC on construction services for foundation and structural support

No ruling extended

The authority held that the question is not related to activities being undertaken or proposed to be undertaken as required by Section 95

The Authority declined to provide a ruling on the merits of the question. It held that the activities in question had already been completed in previous years, whereas the definition of an advance ruling under Section 95 of the CGST Act requires the supply of goods or services to be either currently undertaken or proposed to be undertaken. Consequently, no ruling was extended regarding the eligibility of ITC.

R Reasoning

The Authority relied on the definition of 'advance ruling' under Section 95 of the CGST Act, 2017, which limits the scope to supplies being undertaken or proposed to be undertaken. Upon reviewing the documents, the Authority found that the construction activities for the foundation and structural supports had already been rendered and completed in the financial years 2023-24 and 2024-25. Therefore, the Authority concluded it was constrained from considering the question on its merits as it did not meet the statutory requirement for an advance ruling.

P Provisions Relied On

Section 17(5)(c) of the CGST Act, 2017

Section 95 of the CGST Act, 2017

Section 97(2)(d) of the CGST Act, 2017

! For the Practitioner

This ruling serves as a **procedural warning** for practitioners that an application for an advance ruling must be filed before the activity is completed. Because the applicant had already finished the construction work, the Authority refused to address the substantive issue of ITC eligibility under Section 17(5)(c). It does not provide a precedent on the merits of claiming ITC for foundation works.

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 -> [cpl_pharmaceuticals.pdf](#)

Prepared 14-10-2026.

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