

M/s Crux Bio Tech India Private Limited

Authority for Advance Ruling — Andhra Pradesh

Order /AAR/AP/02(GST)/2018

Dated 20.04.2018

Q Questions Before the Authority

- The grain based extra neutral alcohol, which slab under comes in GST tax system. Is this comes under 18% or exempted or any other taxes category?

F Facts

The applicant is engaged in the manufacturing of grain-based extra neutral alcohol (ENA). They filed an application seeking clarification on the applicable GST tax rate, exemption status, or tax category for grain-based ENA. However, proceedings on the same issue were already pending with the jurisdictional officer, and the applicant had also filed a writ petition before the High Court.

H Ruling

The Authority for Advance Ruling **rejected the application for advance ruling** under Section 98(2) of the CGST/APSGST Act, 2017. The application failed to meet the pre-requisites for admission because the subject issue was **already pending in proceedings** before the jurisdictional tax authority and the High Court.

R Reasoning

Under the proviso to Section 98(2) of the CGST Act, 2017, the Authority shall not admit an application where the question raised is already pending or decided in any proceedings in the applicant's case under any provisions of the Act. Remarks from the jurisdictional officer confirmed that proceedings against the applicant were initiated well before the filing of the advance ruling application. Additionally, the applicant admitted to filing a writ petition on the same issue before the Hon'ble High Court of Judicature at Hyderabad, which remained pending for disposal.

P Provisions Relied On

Section 98(2) of CGST Act, 2017

Section 98(2) of APSGST Act, 2017

! For the Practitioner

This order highlights the **strict statutory bar under Section 98(2)** against entertaining advance ruling applications when the identical issue is already pending before tax authorities or courts. It **does not decide the GST rate or taxability** of grain-based extra neutral alcohol on merits.

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 -> ap_02-2018_20-04-18_crux_bio_tech.pdf

Prepared 17-10-2026.

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