M/s DTL Ancillaries Limited (GSTIN 27AABCM9380KIZZ)

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 49/2019-20 /B-10, Mumbai, dated 17/01/2020 (Maharashtra… Dated **17.01.2020**

Q Questions Before the Authority

- Section 54(3)(ii) allows refund of credit accumulated on account of the rate of tax on inputs being higher than the rate of tax on output supplies. Since the applicant supplies parts for railway use, does Notification No. 5/2017-Central Tax (Rate) dated 28.06.2017, which bars such refund, apply to the parts supplied?

F Facts

The applicant is a public limited company that supplies coach components, including side wall assemblies, roof assemblies, troughed floors, toilets and bio-digesters, to coach factories working with the Ministry of Railways. Its question arises from the refund of input tax credit accumulated because the rate on inputs exceeds the rate on its outward supplies. The application was filed as GST-ARA Application No. 49 dated 01.10.2019 (listed as dated 04.10.2019 in the order).

H Ruling

The applicant asked to withdraw its application voluntarily and unconditionally, and the Authority allowed the withdrawal. The Authority expressly declined to examine the merits or the detailed facts of the case, so the question on Notification No. 5/2017 was not answered.

R Reasoning

The applicant wrote on 01.01.2020, before the preliminary hearing fixed for 02.01.2020, asking to withdraw the application. The Authority allowed the request under Section 98 of the CGST and MGST Acts without going into the merits. Because the order is a withdrawal disposed of on procedure, it contains no finding on whether Section 54(3)(ii) refund is available for railway-related supplies or whether Notification No. 5/2017-Central Tax (Rate) applies.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and the MGST Act, 2017 (basis for filing the application, as recited)

Section 98 of the CGST Act, 2017 and the MGST Act, 2017 (basis for the withdrawal order)

Section 54(3)(ii) CGST Act (cited in the question only, not decided)

Notification No. 5/2017-Central Tax (Rate) dated 28.06.2017 (cited in the question only, not decided)

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 record that the applicant's question on the railway-supply refund bar was never decided, so it gives no ruling for a practitioner to rely on. A lawyer advising a supplier of railway coach components on inverted duty refund under Section 54(3)(ii) should look for other rulings or the Notification itself rather than this order. The order does not decide whether Notification No. 5/2017-Central Tax (Rate) restricts refund for railway supplies.

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 -> mah_aar_49_2019-20_b-10_17.01.2020_dtlai.pdf

Prepared 17-11-2026.

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