M/s. G B Pant University of Agriculture & Technology, Pantnagar, U S Nagar, Uttarakhand

Authority for Advance Ruling — Uttarakhand

Ruling No. 05/2019-20 dated 18th October 2019, in Application No. 03/20… Dated **11.12.2019**

Q Questions Before the Authority

- Identification of the HSN code of the service provided in relation to 'on field testing for Bio Efficacy, Phyto-toxicity and other tests on plants for evaluation of insecticide'.
- Determination of the applicable tax rate payable as per the respective HSN, and any exemption available.

F Facts

The applicant is a state agricultural university that conducts on-field bio-efficacy and phyto-toxicity testing on plants to evaluate insecticides. It sought advance ruling on the HSN and applicable GST rate for this testing. The applicant stated that it was paying GST at 18% on the service and had discharged its tax liability from about March 2019. The Joint Commissioner, SGST Rudrapur, reported that the applicant pays GST at 18% and that testing services under SAC 9986 were under investigation by the Deputy Commissioner (STF).

H Ruling

The Authority did not admit the application. It held that the question raised is already pending before the SGST authorities in an inquiry under the Act, so the proviso to section 98(2) applies. No ruling was given on the HSN code or the tax rate.

R Reasoning

The Authority admitted nothing on the merits. It noted that the applicant had sought a ruling on classification and rate under section 97(2)(a) and (e). During the hearing it learnt that the Deputy Commissioner (STF), SGST Rudrapur, was inquiring into the same issue, and his letter of 24.07.2019 described the testing services as under investigation. The applicant's defence was that no information had been sought from it and that it was paying tax at full rate. The Joint Commissioner's report of 03.10.2019 confirmed the investigation under SAC 9986. The Authority concluded that the question was pending with SGST authorities and therefore could not be admitted under the proviso to section 98(2).

P Provisions Relied On

Section 97(1) and 97(2)(a) and (e) of the CGST/SGST Act, 2017 (as cited in the order)

Section 98(2) and its proviso, barring admission where the question is already pending or decided in proceedings under the A…

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

Section 99 (appellate authority) and Section 100(1) (appeal within 30 days), as noted in the order

! For the Practitioner

This order is useful mainly as an example of how a pending departmental inquiry can block an advance ruling application. A practitioner facing a similar query should check whether the same issue is under audit, inquiry or investigation before filing. The order does not decide the HSN code, the 18% rate or any exemption for bio-efficacy testing, so it gives no substantive guidance on those points. The full order should be read for the factual background and the Joint Commissioner's report if the issue is live.

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 -> statement_aar_oct_2019_gbpu.pdf

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