

# M/s. GRAYEYE IT SYSTEMS PVT. LTD.

Authority for Advance Ruling — Tamil Nadu

**Advance Ruling No. 21/ARA/2026**

Dated **05.03.2026**

## Q Questions Before the Authority

- E-way Bill generation - validity and applicability

## F Facts

The applicant is an OEM engaged in system integration and IT hardware supplies. They sought clarification on E-way bill procedures regarding inter-state supplies, Bill-to-Ship-to scenarios, and the validity period of E-way bills for specific supply chains. The applicant requested guidance on whether they could generate E-way bills after 180/365 days and the relevant date for such validity.

## H Ruling

The Authority rejected the application for an advance ruling. It determined that the questions raised by the applicant pertain to procedural aspects of E-way bill generation, which do not fall under the scope of matters eligible for an advance ruling under the CGST Act.

## R Reasoning

The Authority examined the scope of Section 97(2) of the CGST Act, 2017, which defines the specific matters on which an advance ruling can be sought. It concluded that the applicant's queries regarding E-way bill procedures are not covered under clauses (a) to (g) of Section 97(2). Furthermore, the Authority noted that these procedures are already governed by Chapter XVI of the CGST Rules, 2017. Consequently, the application was rejected under Section 98(2) of the CGST Act, 2017, as it was not maintainable.

## P Provisions Relied On

Section 97(2) of the CGST Act, 2017

Section 98(2) of the CGST Act, 2017

Chapter XVI of the CGST Rules, 2017

## ! For the Practitioner

This ruling confirms that the Authority for Advance Ruling will not entertain applications that seek clarification on **procedural compliance** or operational mechanics of E-way bills. Practitioners should note that such queries fall outside the **statutory jurisdiction** defined in Section 97(2). The order serves as a reminder that the advance ruling mechanism is restricted to specific substantive tax issues rather than general procedural guidance.

### 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](http://www.gstcouncil.gov.in) -> 6-grayeye-it aar\_order.pdf

Prepared 12-10-2026.

### About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

#### Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

#### Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

#### Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

#### Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

#### Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | [sales@patronaccounting.com](mailto:sales@patronaccounting.com) | [patronaccounting.com](http://patronaccounting.com)