M/s Indication Instruments Ltd., Plot-19, Sector-6, Faridabad (GSTIN 06AAACI120M1ZX)

Authority for Advance Ruling — Haryana

Advance Ruling No. HAR/HAAR/R/2018-19/19 (in Application No. 19/2018… Dated **16.10.2018**

Q Questions Before the Authority

- Clause (e) of Section 97(2) of the CGST/HGST Act, 2017: determination of the liability to pay tax on any goods or services or both. The full text of the question is not legible in the scan.
- Clause (g) of Section 97(2) of the CGST/HGST Act, 2017: whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term. The specific activity is not described in the order.

F Facts

The order does not describe the applicant's business arrangement or the transaction on which the questions arose. It records that the applicant was called for personal hearings on 09.10.2018 and 16.10.2018, and that the applicant did not attend either hearing, claiming non-receipt of the notices although they were sent by post and emailed to the addresses given in the application.

H Ruling

The Authority did not examine the merits of either question. It held that the applicant was deliberately avoiding personal hearing and that further opportunities would serve no purpose. Because the applicant did not appear to be interested in obtaining an advance ruling, **the application was disposed of as filed** .

R Reasoning

The Authority relied on the applicant's repeated non-appearance at the personal hearings. It noted that the notice for 09.10.2018 had been sent by post and emailed on 03.10.2018 to the addresses in the application, and that the applicant's own letter dated 13.10.2018 acknowledged receipt of the hearing information. Treating this conduct as a lack of interest in the advance ruling, the Authority disposed of the application under the procedure for hearings before it. The order does not cite any specific rule or provision for dismissal, and it does not reach the substantive questions under clauses (e) and (g) of Section 97(2).

P Provisions Relied On

Section 97(2)(e) of the CGST/HGST Act, 2017 (as printed): determination of liability to pay tax on any goods or services or bo…

Section 97(2)(g) of the CGST/HGST Act, 2017 (as printed): whether a particular thing done with respect to goods or services…

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

! For the Practitioner

This order is useful only as a procedural precedent. It shows that the Authority may dispose of an application as filed where the applicant repeatedly fails to attend personal hearings, even when notices have been sent by post and email. Practitioners should make sure that hearing notices reach the applicant and that any change of contact details is notified. The order does not decide any substantive question on the scope of tax liability or what constitutes a supply under Section 97(2)(e) or (g).

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 -> har_aar_19_2018-19_16.10.2018_iil.pdf

Prepared 25-10-2026.

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