M/s Indo Autotech Ltd. (printed as "M/s M/s Indo Autotech Ltd."), GSTIN 08AABCI6282N2Z1

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2019-20/14, Date of Ruling 08.07.2019 Dated **08.07.2019**

Q Questions Before the Authority

- Whether the applicant is eligible to avail input tax credit of GST paid on long term lease of industrial plots taken from M/s Mahindra World City (Jaipur)?

F Facts

The applicant bought industrial plots on long term lease in Mahindra World City, Tehsil Sanganer, Jaipur. The developer, M/s Mahindra World City, charged GST at 18% on the lease premium, under HSN 997212. The applicant sought a ruling on whether the ITC on that GST is available.

H Ruling

The applicant asked to withdraw its application at the personal hearing on 04.07.2019 and filed a written withdrawal application dated the same day. The Authority therefore **gave no ruling** on the question raised.

R Reasoning

The application was admitted under Section 97(2)(d) of the GST Act, which covers admissibility of input tax credit. At the personal hearing the authorised representatives said they needed further clarification and requested withdrawal, and the Authority accepted the request. The jurisdictional officer's comments, which relied on Section 16(1) of the GST Act and stated that ITC on lease money does not appear admissible because the applicant is not engaged in supplies connected with the leased land, are recorded in the order but form no part of any decision. The order does not analyse those comments.

P Provisions Relied On

Section 97(2)(d) of the CGST/RGST Act, 2017 (admissibility of input tax credit)

Section 16(1) of the CGST Act, 2017 (as cited in the jurisdictional officer's comments only)

Section 99 and Section 100 of the CGST/RGST Act, 2017 (appellate authority and 30-day appeal period, as noted)

! For the Practitioner

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

This order settles nothing on the merits. Because the applicant withdrew, no ruling was given on ITC on GST charged on long-term industrial plot leases. A practitioner should not cite it as authority on that point. The only part that may be useful is the jurisdictional officer's view that Section 16(1) may bar ITC where the recipient makes no supplies connected with the leased land. That view is unadjudicated and is not a finding of the Authority.

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 -> raj_aar_14_2019-20_indo_autotech_ltd.pdf

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