M/s Jalandhar Spun Pipe Co.

Authority for Advance Ruling — Punjab

AAR/GST/PB/003 Dated **06.08.2018**

Q Questions Before the Authority

- What is the GST rate of electricity PCC poles exclusively used by electricity department?

F Facts

The applicant, M/s Jalandhar Spun Pipe Co., filed an advance ruling application seeking the applicable GST rate on electricity PCC poles supplied exclusively to the electricity department. Subsequent to the personal hearing, the applicant submitted a communication dated 23.07.2018 requesting that the advance ruling application be treated as withdrawn.

H Ruling

The Authority for Advance Ruling **rejected the application as withdrawn** in terms of the applicant's request. No ruling was pronounced on the merits or rate of GST applicable to PCC poles.

R Reasoning

The applicant explicitly informed the authority via letter/e-mail dated 23.07.2018 that they did not wish to pursue the advance ruling application. Consequently, the authority exercised its powers under **Section 98(2) of the CGST Act, 2017** and **Section 98(2) of the Punjab GST Act, 2017** to dismiss the application as withdrawn without delving into the merits of the question.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Section 98(2) of the Punjab GST Act, 2017

! For the Practitioner

This order is purely procedural and illustrates that an applicant may **withdraw an advance ruling application** prior to final pronouncement. It holds no precedent value regarding the GST classification or rate for electricity PCC poles.

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

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 -> aar_gst_pb_03_06.08.2018_jalandhar_spun_pipe_co.pdf

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