

# M/s Kanj Products Private Limited

Authority for Advance Ruling — Uttarakhand

**Ruling No 03 /2017-18 dated 19th March 2018**

## Q Questions Before the Authority

- If the assessee takes over an eligible unit as a going concern under slump sale agreement and there is a change in the ownership of the unit which was availing the benefit of area based exemption notification no. 50/2003-CE dated 10.6.2003, as amended, prior to 1.7.2017.
- If the said eligible unit availing of the exemption is physically shifted to a new location within the area specified in the said area based exemption notifications.
- If there is any addition or modification in the plant or machinery or on the production of new products after taking over an eligible unit during residual period of exemption.

## F Facts

The applicant sought an advance ruling regarding the applicability of a DIPP notification dated 5.10.2017 and a CBEC circular dated 27.11.2017. The applicant had acquired an eligible unit as a going concern via a slump sale agreement, which was previously availing area-based excise duty exemptions. They requested clarification on whether these benefits would continue following the change in ownership, relocation of the unit, or modifications to plant and machinery.

## H Ruling

**Maintainability of application**

**Not entertainable**

Questions do not fall under the scope of Section 97(2) of the CGST/SGST Act

The Authority for Advance Ruling concluded that the questions raised by the applicant do not fall under the purview of the Authority as defined under the CGST/SGST Act, 2017. Consequently, the request was deemed not entertainable. The authority did not provide a ruling on the merits of the tax benefits requested.

## R Reasoning

The Authority observed that the clarification requested by the applicant pertains to notifications and circulars not issued under the provisions of the CGST/SGST Act. Furthermore, the issues raised do not fall within the list of subjects specified in sub-clauses (a) to (g) of Section 97(2) of the CGST/SGST Act, 2017. As the subject matter is outside the **statutory jurisdiction** of the Authority for Advance Ruling, the request was rejected as **not maintainable**.

## P Provisions Relied On

Section 97(1) of the CGST/SGST Act, 2017

Section 97(2) of the CGST/SGST Act, 2017

Section 100 of the CGST/SGST Act, 2017

## ! For the Practitioner

This ruling serves as a procedural reminder that the Authority for Advance Ruling is limited to specific questions defined under Section 97(2) of the GST Act. It clarifies that the Authority will not entertain requests for interpretation of notifications or circulars that do not originate from the GST legislation itself. Practitioners should ensure that their queries strictly align with the **statutory scope** of the Authority before filing.

### 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) -> [uttarakhand 03-2017-18 dt 19-03-18.pdf](#)

Prepared 21-10-2026.

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