

M/s. LUCRE INTERNATIONAL

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-52/2025-26/B- 112, Mumbai, dt. 09/06/2026

Dated 09.06.2026

Q Questions Before the Authority

- Can applicant claim refund of unutilized ITC under Section 54(3) for export under LUT?
- Can applicant claim such refund while also vailing customs-only duty drawback?
- Is the second proviso to Section 54(3) applicable when drawback excluded central tax?

F Facts

The applicant is a registered exporter engaged in the export of goods from India. They sought an advance ruling regarding the admissibility of claiming a refund of unutilized input tax credit (ITC) under Section 54(3) of the CGST Act while simultaneously availing customs-only duty drawback.

H Ruling

The Authority for Advance Ruling rejected the application in its entirety. It held that the questions raised by the applicant regarding the admissibility and calculation of refunds do not fall within the scope of matters on which an advance ruling can be sought under the Act.

R Reasoning

The Authority examined the scope of Section 97(2) of the CGST Act, which defines the specific matters on which an advance ruling can be sought. It concluded that questions related to the admissibility of refunds and the calculation of refund amounts are not covered under the provisions of Section 97(2). Consequently, the Authority determined that it lacked the jurisdiction to provide a ruling on the questions raised and rejected the application as **not maintainable**.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

Section 54(3) of the CGST Act, 2017

! For the Practitioner

This order serves as a procedural reminder that the Authority for Advance Ruling is a **limited jurisdiction body**. It confirms that substantive tax refund disputes are outside the scope of the advance ruling mechanism. Practitioners should avoid filing applications for advance rulings on refund eligibility or calculation matters.

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 -> [7-gst-lucre internationalrejection order in case of lucre international 1.pdf](#)

Prepared 11-10-2026.

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