M/s. M.S.SWAMINATHAN RESEARCH FOUNDATION

Authority for Advance Ruling — Keralam

ADVANCE RULING No.KER/08/2025 Dated 16.04.2025

Q Questions Before the Authority

- Whether the Foundation is eligible to get refunds of input tax paid on its purchases of building materials under section 54(3) of the GST Act?
- Whether the Foundation is eligible to get refund of tax paid to the works contractor under section 54(3) of the GST Act?
- Whether the Foundation will be eligible for exemption on sale of tickets when the nursery becomes functional in a full-fledged manner?

F Facts

The applicant is a research foundation initiating a project for the conservation of endangered plant species and the development of plant nurseries. They intend to construct buildings and hire contractors for this purpose. The applicant sought an advance ruling on the eligibility for input tax refunds on construction-related expenses and potential GST exemptions for future ticket sales.

H Held

Refund of input tax on building materials	**No**	No grounds established for refund under section 54(3)
Refund of tax paid to works contractor	**No**	No grounds established for refund under section 54(3)
Exemption on sale of tickets	**No**	General plea for exemption falls outside the scope of advance ruling

R Reasoning

The Authority noted that refunds under section 54(3) of the CGST Act are strictly limited to cases of zero-rated supplies or inverted duty structures, neither of which was substantiated by the applicant. Regarding the exemption request, the applicant failed to cite any specific notification or serial number under which the exemption could be claimed. The Authority emphasized that it cannot entertain general pleas for exemption that do not reference specific legal provisions. Consequently, the application was rejected for lack of evidence and failure to meet the statutory requirements for the relief sought.

P Provisions Relied On

Section 54(3) of the CGST Act, 2017	Section 97(2) of the CGST Act, 2017
Notification No. 12/2017-Central Tax (Rate), dated 28.06.2017	

! For the Practitioner

This ruling serves as a reminder that applicants must provide specific evidence and legal grounding when seeking refunds or exemptions. It confirms that the Authority will not grant relief based on **general assertions** of being on par with the government. Practitioners should note that the ruling does not establish a precedent for the substantive merits of such claims, but rather highlights the **procedural failure** to substantiate the application.

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 -> 6-ar_order_m.s.swaminathan_research_foundation.pdf

Prepared 05-09-2026.