

M/s MAHESH TRANSPORT COMPANY

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2026-27/15

Dated 07.08.2026

Q Questions Before the Authority

- Whether the services in relation to the transportation of goods supplied to M/s Mahesh Transport, Gujarat (GSTIN: 24AIMPG0917C1ZS) by the Applicant, being a Goods Transport Agency, are either exempt in terms of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 or taxable as per Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017.
- If the aforesaid services are not eligible for exemption, whether such services are liable to GST under Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017, as amended, and if so, the applicable rate of tax and the person liable to discharge the tax.

F Facts

The applicant is a Goods Transport Agency (GTA) that entered into an agreement with another entity, M/s Mahesh Transport, Gujarat, to provide transportation of coal by road. The applicant sought an advance ruling on whether these services are exempt or taxable under specific notifications. The jurisdictional officer reported that an investigation is currently pending against the applicant regarding the classification of these services and the eligibility of Input Tax Credit.

H Ruling

Maintainability of the application

Rejected as not maintainable

The questions are already pending in proceedings against the applicant

The Authority rejected the application as not maintainable. It held that the questions raised are already pending in proceedings against the applicant under the GST Act. Consequently, the Authority is precluded from entering into the merits of the questions.

R Reasoning

The Authority relied on the **first proviso to Section 98(2)** of the CGST/SGST Act, 2017, which mandates that the Authority shall not admit an application where the question raised is already pending or decided in any proceedings in the case of the applicant. It noted that an investigation is active against the applicant regarding the classification of its outward supply and the eligibility of Input Tax Credit. The Authority concluded that the **statutory bar** is squarely attracted because the core issue of the characterization of the applicant's supply is the foundation of the pending investigation. Therefore, the application was rejected at the threshold without addressing the merits.

P Provisions Relied On

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

Section 98(2) of the CGST/SGST Act, 2017

Section 103 of the CGST/SGST Act, 2017

Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017

Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017

Rule 42 and 43 of the RGST Rules, 2017

! For the Practitioner

This ruling serves as a reminder that the **first proviso to Section 98(2)** acts as a strict jurisdictional bar for applicants with ongoing investigations or audits on the same subject matter. Practitioners should assess the status of any pending proceedings before filing for an advance ruling to avoid summary rejection. It does not provide any guidance on the substantive taxability or exemption of GTA services.

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 -> 4-order_15_mahesh_transport_compressed.pdf

Prepared 11-10-2026.

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