M/s. MAYANK VINODKUMAR JAIN

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-57/2019-20/B-11 (the final digits after "B-" are partly illegib… Dated **22.01.2020**

Q Questions Before the Authority

- Whether the cargo handling services the applicant proposes to render to M/s Laxmi Kattha Udhyog Pvt Ltd, a Nepal company, for goods shipped from Vietnam to Nepal via Indian ports and borders, qualify as "export of services" under Section 2(6) of the IGST Act, 2017.

F Facts

The applicant, a GST-registered person in Nagpur, contracted with a Nepal company to monitor loading, quality and weight inspection and shipping of its goods from Vietnam to Nepal, and to coordinate customs clearance at Vishakhapatnam/Kolkata port and at the Nepal border check post. The goods move by sea to an Indian port under a Treaty of Transit between India and Nepal, under which transit traffic is exempt from customs duty. The Nepal company pays the applicant in foreign currency or its INR equivalent.

H Ruling

The Authority held that the application is non-maintainable and rejected it. It found that the question of place of supply is outside the matters on which advance ruling may be sought under Section 97(2) of the CGST Act, and that the export-of-services question cannot be decided without first determining place of supply. The order therefore does not decide whether the services qualify as export of services.

R Reasoning

The Authority noted that Section 2(6) of the IGST Act requires, among other things, that the place of supply be outside India, so the export question turns on place of supply. Section 97(2) of the CGST Act lists the matters on which advance ruling may be sought, and place of supply is not among them. The Authority relied on the Appellate Authority's decision in NES Global Specialist Engineering Services Pvt Ltd (order dated 02.08.2019) and similar Maharashtra AAAR orders holding that such questions are beyond the scope of advance ruling. On that basis it declined to answer the question.

P Provisions Relied On

Section 2(6) of the IGST Act, 2017 (export of services)	Section 13 of the IGST Act, 2017 (place of supply)
Section 97(2) of the CGST Act, 2017 and the corresponding MGST Act provision (matters on which advance ruling may be so…	
Section 98 of the CGST Act and MGST Act (order of the Authority)	

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

Section 8, Explanation 1 of the CGST Act (distinct persons)

Maharashtra AAAR order in NES Global Specialist Engineering Services Pvt Ltd, MAH/AAAR/55-R/03/2019-20 dated 02.08.2…

! For the Practitioner

A practitioner can cite this order for the proposition that the Maharashtra Authority will refuse to rule on export-of-services questions where the answer depends on place of supply, which is not a matter listed in Section 97(2). It is useful when framing a question for advance ruling on cross-border logistics services. The order does not decide whether services of this kind are zero-rated exports, and it gives no view on the transit-treaty or foreign-currency payment points, which the jurisdictional officer raised but the Authority did not reach.

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 -> mah_aar_57_2019-20_b-11_22.01.2020_mvj.pdf

Prepared 17-11-2026.

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