

M/s Pigeon Education Technology India Pvt. Ltd.

Authority for Advance Ruling — Karnataka

Order No. KAR.ADRG 26/2026

Dated **19.05.2026**

Q Questions Before the Authority

- The applicant sought an extension of the time limit for availing input tax credit beyond the statutory due date due to the seizure of its bank accounts by authorities.

F Facts

The applicant is engaged in providing online education services and procures advertisement services from foreign entities like Facebook and Google. Due to the seizure of its bank accounts by authorities, the applicant was unable to pay the IGST liability within the prescribed time limit, which prevented it from availing the corresponding input tax credit. The applicant approached the Authority for Advance Ruling seeking an extension of the time limit for availing this credit.

H Ruling

The Authority held that the application is not admissible and is rejected. Furthermore, the applicant informed the Authority of its intention to withdraw the application. Consequently, the application for advance ruling is disposed of as withdrawn.

R Reasoning

The Authority observed that the issue raised by the applicant falls outside the ambit of the Authority for Advance Ruling under Section 98(2) of the CGST Act, 2017. It was noted that the applicant mis-declared that the question was not pending in any proceedings. Additionally, the applicant formally requested to withdraw the application on the grounds that the issue does not fall within the jurisdiction of the Authority.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

Section 98(2) of the CGST Act, 2017

! For the Practitioner

This order confirms that the Authority for Advance Ruling lacks the jurisdiction to grant extensions for availing input tax credit or to address grievances related to the seizure of bank accounts. It serves as a reminder that procedural relief regarding statutory time limits must be sought through appropriate legal channels rather than the AAR. The ruling does not provide any substantive interpretation of GST provisions regarding input tax credit eligibility.

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 -> 1-pigeon_education_technology.pdf

Prepared 11-10-2026.

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