M/s Rudrabhishek Enterprises Ltd. (listing: Rudrabhishek Enterprises Limited), A-6, Sector 58, Noida, Uttar Pradesh

Authority for Advance Ruling — Uttar Pradesh

Rectified Order No. [handwritten on page 2, not clearly legible; listing gi… Dated **11.03.2019**

F Facts

The applicant had filed an advance ruling application on 20.11.2018. The online form carried the correct company name and GSTIN, but the hard copy of Form GST ARA-01 showed the wrong name and GSTIN (09AAGCR1735A1ZP) by inadvertence. The applicant sought correction, and the Authority issued this rectification of its Order No. 22 dated 25.01.2019. The pages provided do not set out the questions raised in the original application.

H Ruling

The Authority rectified Order No. 22 under Section 102 of the CGST Act, 2017. It substituted the correct name and GSTIN 09AAACR0707L2ZD in the subject line, in paragraph 01 at page 1, and at page 8 of Order No. 22. The rectification corrects the identity of the applicant only and does not alter any substantive ruling. The substantive questions and answers in Order No. 22 are not contained in the two pages supplied.

R Reasoning

The Authority relied on its power under Section 102 of the CGST Act, 2017 to rectify its own order. The applicant's request showed that the error was clerical and arose in the hard copy of the application form, not in the online filing. The Authority therefore corrected the name and GSTIN at the three places where they appeared in Order No. 22. The order is confined to this clerical correction and contains no tax analysis.

P Provisions Relied On

- Section 102 of the Central Goods and Services Tax Act, 2017 (power to rectify advance ruling)
- Form GST ARA-01 (application form, referred to as the source of the error)

! For the Practitioner

This document is a procedural correction and cannot be used for any tax position. A practitioner citing Advance Ruling Order No. 22 dated 25.01.2019 for the applicant should cite the GSTIN 09AAACR0707L2ZD, not 09AAGCR1735A1ZP. The full Order No. 22 must be obtained to find the questions and rulings, which are not in the pages supplied. This note does not settle any classification, rate or eligibility point.

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

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 -> up_aar_28_11.03.2019_rel.pdf

Prepared 31-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com