

M/s. S. 672 Attur Agricultural Producers Co-operative Marketing Society Limited

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.53/ARA/2025

Dated **19.11.2025**

F Facts

The applicant is a co-operative society engaged in providing auctioneering services for the marketing of agricultural produce. They filed an application for an advance ruling regarding their tax liability. Subsequently, the applicant requested to withdraw their application.

H Ruling

The Authority for Advance Ruling rejected the application for an advance ruling. The rejection was based on the applicant's request for withdrawal and the failure to pay the prescribed fees under the CGST Act, 2017.

R Reasoning

The authority noted that the applicant failed to pay the required fee of Rs. 5,000 under the CGST Act, 2017, rendering the application liable for rejection under Section 98(2) of the CGST Act. Furthermore, the applicant formally requested to withdraw the application via a letter dated 30.10.2025. Consequently, the authority determined that no further clarification was necessary and proceeded to reject the application.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 97 of the TNGST Act, 2017

Section 98(2) of the CGST Act, 2017

! For the Practitioner

This order serves as a procedural dismissal rather than a substantive ruling on taxability. It confirms that an application for advance ruling will be rejected if the applicant fails to pay the mandatory fees or requests a withdrawal. Practitioners should note that this document provides no guidance on the tax treatment of auctioneering 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 -> 9-ms-s. 672 attur.pdf

Prepared 14-10-2026.

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