M/s Shiva Goods Carrier Private Limited, Plot No-5, Khargapur, Ram Asrey Ka Purwa, Chinhut, Lucknow, Uttar Pradesh (GSTIN 09AAMCS4020K1Z5)

Authority for Advance Ruling — Uttar Pradesh

Order No. 16, dated 19.11.2018 (Authority for Advance Ruling, Uttar Prad… Dated **19.11.2018**

Q Questions Before the Authority

- Whether the applicant can dispatch the commodity of Eucalyptus/Poplar wood at the time of supply through a Delivery Challan, and issue the tax invoice later, after the goods are delivered and measured by the purchaser?

F Facts

The applicant buys Eucalyptus/Poplar wood and wood waste from farmers and sells it mainly to plywood and MDF board manufacturers. More than ninety percent of the wood is supplied to M/s Balaji Action Buildwel at Sitarganj, Udham Singh Nagar, Uttarakhand, and tax is charged on those supplies. Because the wood has high moisture, weight falls between loading at Lucknow and measurement at the buyer's end, so the applicant issues debit and credit notes for each invoice, which it says creates heavy compliance burden.

H Ruling

The Authority held that the question does not fall within any of the matters listed in section 97(2) of the CGST and SGST Acts, and is therefore beyond its jurisdiction. Both members unanimously ruled that the application is **not admitted** under sub-section (2) of section 98. The order does not decide whether a delivery challan may be used with a later tax invoice.

R Reasoning

The Authority first set out the seven heads of questions on which advance ruling may be sought under section 97(2), covering classification, notification applicability, time and value of supply, input tax credit, liability to pay tax, registration, and whether an activity is a supply. It found that the applicant's question on the sequencing of delivery challan and tax invoice fits none of these heads. On that basis it refused admission under section 98(2) without considering the merits. The applicant's reliance on Rule 55(4) of the CGST Rules was made in its submissions, but the Authority did not examine or decide it.

P Provisions Relied On

Section 97(2), CGST Act, 2017 and SGST Act, 2017 (scope of questions on which advance ruling may be sought)

Section 98(2), CGST Act, 2017 and SGST Act, 2017 (admission or rejection of application)

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

Rule 55(4), CGST Rules (cited by the applicant in its submissions only; not decided by the Authority)

! For the Practitioner

This order is useful mainly as an example of an application rejected at the threshold. A practitioner should check the section 97(2) categories before filing, since a question on invoice timing or delivery challan use, however practical, may not be admitted. It settles nothing on whether Rule 55(4) permits a delivery challan followed by a later tax invoice, nor on how weight loss from moisture affects value or the need for debit and credit notes. Those points still need a properly framed question or a separate route.

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_16_19.11.2018_sgcpl.pdf

Prepared 27-10-2026.

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