

M/s SINO RESOURCES

Authority for Advance Ruling — Andhra Pradesh

Order No. AAR/AP/01/(GST)/2018 dated 28th March 2018

Dated 28.03.2018

Q Questions Before the Authority

- Whether Input Tax Credit (ITC) is available on Clean Environment (Energy) Cess paid at the time of import of Coal?

F Facts

The applicant is an importer and trader of coal. They sought an advance ruling on whether they could claim Input Tax Credit for Clean Environment (Energy) Cess paid on imported coal, which they had also claimed as Transitional Credit in FORM GST TRAN-1.

H Ruling

Availability of ITC on Clean Environment (Energy) Cess

Application not admitted

The authority held the matter is beyond its jurisdiction under Section 98(2) of the CGST Act, 2017.

The Authority for Advance Ruling rejected the application, stating that the subject matter falls outside its jurisdiction. Consequently, the application was not admitted for consideration.

R Reasoning

The Authority examined the scope of Section 97(2) of the CGST Act, 2017, which defines the matters on which an advance ruling can be sought. It determined that the applicant's query regarding transitional credit does not fall within the specified categories of questions eligible for an advance ruling. The Authority concluded that the application was **beyond its jurisdiction** and therefore declined to admit it.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

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! For the Practitioner

This ruling serves as a procedural reminder that the Authority for Advance Ruling will not entertain applications concerning **transitional credit** issues. Practitioners should note that such matters are outside the scope of Section 97(2) and must be addressed through appropriate appellate or departmental channels rather than the AAR process.

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 -> ap_01-2018_28-03-18_sino_resources.pdf

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