

M/s Sree Devi Cashew Industries

Authority for Advance Ruling — Karnataka

KAR.ADRG 37/2026

Dated **06.07.2026**

Q Questions Before the Authority

- Whether the applicant is eligible to claim refund of IGST paid on export of goods made under a new Advance Authorization license obtained after the omission of Rule 96(10) of the CGST Rules, 2017?
- Whether the accumulated or unutilized Input tax credit (ITC) available in the electronic Credit Ledger as on the date of issue Notification No.20/2024-Central Tax dated 08.10.2024, be utilized for payment of IGST on export of goods, and there by claim refund under Section 16(3) (b) of the IGST Act, 2017, for exports made after the omission of Rule 96(10)?

F Facts

The applicant is an industrial entity that sought an advance ruling regarding the eligibility to claim refunds of IGST paid on exports and the utilization of accumulated ITC following the omission of Rule 96(10) of the CGST Rules, 2017. Subsequent to filing the application, the applicant requested to withdraw the request for an advance ruling via email dated 01.07.2026.

H Ruling

The Authority for Advance Ruling accepted the applicant's request for withdrawal. Consequently, the application for an advance ruling was disposed of as withdrawn without addressing the merits of the questions raised.

R Reasoning

The Authority noted that the applicant formally requested the withdrawal of the application via email dated 01.07.2026. In view of this request, the Authority exercised its discretion to dispose of the matter as withdrawn. No substantive legal analysis or interpretation of the CGST or IGST Acts was provided as the proceedings were terminated at the applicant's request.

P Provisions Relied On

Section 97(1) of the CGST/KGST Act, 2017

Rule 104 of the CGST/KGST Rules, 2017

! For the Practitioner

This order provides no legal precedent or guidance on the substantive issues regarding IGST refunds or ITC utilization post-omission of Rule 96(10). It serves only as a procedural record of the **withdrawal of the application**. Practitioners should note that this ruling does not settle the underlying tax questions raised by the applicant.

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 -> 10-sree devi cashew industries.pdf

Prepared 11-10-2026.

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