

M/s. Sri Enterprises

Authority for Advance Ruling — Maharashtra

Order No. GST-ARA-39/2025-26/B-114, Mumbai

Dated **09.06.2026**

Q Questions Before the Authority

- Whether the procedure to raise the invoice from Mumbai Office (Maharashtra State) for imports received and kept at Plot in Haldia/Kolkata Port in the state of West Bengal and in port of Vishakhapatnam in the state of Andhra Pradesh, where they do not have any separate GST Registration, and charge IGST from Mumbai to their Customers is correct? or do they have to take separate Registration in the State of West Bengal and Andhra Pradesh respectively for the above-mentioned transactions?
- If they do not need separate registration in West Bengal/Andhra Pradesh respectively, can they do the transaction under the Maharashtra GSTN, then in case of issuance of e-way bill is it correct to Mention the GSTN of Mumbai and Dispatch from place of Haldia/Kolkata Port/Vishakhapatnam Port?
- In respect of above transactions, their question before Advance Ruling Authority is that whether the above procedure is ok using their Maharashtra GST registration or is separate GST Registration required in the West Bengal State for doing export from the state of West Bengal?

F Facts

The applicant is a merchant exporter based in Maharashtra who intends to import goods through ports in West Bengal and Andhra Pradesh and export goods from West Bengal. They do not have any permanent establishment or separate GST registration in these states. They sought an advance ruling on whether they can conduct these transactions using their Maharashtra GST registration or if they are required to obtain separate registrations in the states where the ports are located.

H Ruling

Requirement for registration in other states **Application rejected**

The Authority held it lacks jurisdiction to decide on registration requirements in other states.

The Authority rejected the application on the grounds that it lacks jurisdiction to determine the requirement for registration in other states. It held that the Advance Ruling Authority of a particular state cannot issue orders regarding registration requirements in other states, as such a decision would usurp the jurisdiction of those respective state authorities. Consequently, the request to rephrase the questions was also denied.

R Reasoning

The Authority relied on Section 96 and Section 97 of the CGST Act, 2017, which limit the scope of the Advance Ruling Authority to matters within its own state. It reasoned that a decision on whether an applicant is required to register in a different state is not binding on the officers of that state and would be unenforceable. Therefore, the Authority concluded that it cannot issue orders regarding registration liability in other states, as doing so would

exceed its statutory jurisdiction.

P Provisions Relied On

Section 96 of the CGST Act, 2017

Section 97 of the CGST Act, 2017

Section 98(2) of the CGST Act, 2017

Section 103 of the CGST Act, 2017

! For the Practitioner

This ruling serves as a **jurisdictional barrier** for applicants seeking to clarify registration requirements in states other than where they are registered. It confirms that the Maharashtra AAR will **reject applications** that essentially ask for a determination of registration liability in other states. Practitioners should note that this order does not provide a substantive answer on the merits of the proposed business model.

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 -> [8-gst-rejection order in case of sri enterprises 11zon.pdf](#)

Prepared 11-10-2026.

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

Delhi

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

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

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

Gurugram

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

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