

M/s. TOLIA INDUSTRIES

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-17/2025-26/B-113, Mumbai, dt. 09/06/2026

Dated 09.06.2026

Q Questions Before the Authority

- Applicant includes freight & insurance in export invoice and paid IGST on either amount. But refund of IGST paid is on FOB basis. Which created mismatch among invoices shown in table 6 A & invoices on ICEGATE & can't get refunds of IGST paid on freight & insurance.

F Facts

The applicant is a manufacturer of steel balls that exports goods on a CIF basis. They include freight and insurance in their export invoices and pay IGST on the total amount. However, they are facing issues with IGST refunds, which are processed on an FOB basis, leading to mismatches in their filings.

H Ruling

Maintainability of application regarding IGST refund mismatch

Application rejected

The issue of refund and calculation of refund amounts is not covered under section 97(2) of the CGST Act

The Authority for Advance Ruling rejected the application as not maintainable. They determined that the query raised by the applicant regarding refunds and the calculation of refund amounts does not fall within the scope of matters on which an advance ruling can be sought under the GST Act.

R Reasoning

The Authority examined the scope of section 97(2) of the CGST Act, 2017, which lists the specific matters on which an advance ruling can be sought. They concluded that questions related to refunds and the calculation of refund amounts are not included in the list of permissible subjects. Consequently, the application was deemed **not maintainable** and was rejected without addressing the merits of the tax dispute.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

Section 98 of the CGST Act, 2017

! For the Practitioner

This order serves as a reminder that the Advance Ruling mechanism is **strictly limited** to the specific categories defined in section 97(2). It confirms that procedural disputes regarding refund calculations and mismatches in export documentation cannot be resolved through the advance ruling process. Practitioners should seek alternative remedies for refund-related grievances.

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-gst-rejection_order_in_case_of_tolia_industries_11zon.pdf](#)

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