

M/s. UMAPATHY POULTRY FARMS

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 13/ARA/2026

Dated 27.02.2026

Q Questions Before the Authority

- Is the transportation of eggs through GTA services exempt, and do the RCM provisions apply in this case?
- Is the transport of eggs via railway services exempt?
- Is the lease of agricultural land for grazing hens exempt, and do the RCM provisions apply?
- Is the use of land along with a poultry shed for sheltering birds exempt, and are RCM provisions applicable?

F Facts

The applicant is engaged in poultry farming, producing and packing eggs for sale without further processing. They utilize both owned and leased land for their operations and sought clarification on the taxability and RCM applicability for various transportation and land lease services they receive. The applicant initially sought an advance ruling on these issues.

H Ruling

The Authority did not rule on the merits of the questions. Upon being notified that the applicant was a recipient of services rather than a supplier, the applicant requested to withdraw the application. The Authority allowed the application to be treated as withdrawn.

R Reasoning

The Authority noted that under Section 95 of the CGST Act, 2017, an advance ruling is provided on questions relating to the supply of goods or services undertaken or proposed to be undertaken by the applicant. Since the applicant was the recipient of the services in question, the Authority determined that the liability to pay tax rests with the suppliers, not the applicant. Consequently, the application was deemed not liable for admission. The applicant subsequently requested to withdraw the application, which was granted.

P Provisions Relied On

Section 95 of the CGST Act, 2017

Section 97 of the CGST Act, 2017

Section 98(4) of the CGST Act, 2017

Section 100 of the CGST Act, 2017

Section 103 of the CGST Act, 2017

Section 104 of the CGST Act, 2017



For the Practitioner

This ruling serves as a procedural reminder that an applicant cannot seek an advance ruling on the tax liability of their suppliers. It confirms that the **Authority for Advance Ruling** will not entertain applications where the applicant is merely a recipient of services and not the supplier. Practitioners should ensure that the applicant is the party responsible for the supply in question before filing.

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 -> 3-umapathy poultry aar order 1.pdf

Prepared 12-10-2026.

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