

# M/S Uvee Glass Private Limited

Authority for Advance Ruling — Rajasthan

**RAJ/AAR/2023-24/05 dated 30.06.2023**

## Q Questions Before the Authority

- Whether, ITC is eligible on the GST paid on the inward supply of structural support of the plant and machinery that is used for making outward supply of the goods/services?
- Whether, a common head office can be used for more than one taxpayer under GST having separate factory addresses or each applicant is required to be registered with separate head office?
- Whether, as per Notification No.13/2017-Central Tax, dated June 28, 2017; time period of 60 days provided under section 56 of the CGST Act, 2017 is for the period from the date of filing application for refund to the date of credit of the refund amount in taxpayer's bank account?

## F Facts

The applicant is engaged in the manufacturing of various types of glass products. They sought an advance ruling regarding the eligibility of Input Tax Credit (ITC) on structural supports for plant and machinery, the permissibility of a common head office for multiple GST registrations, and the interpretation of the time period for interest on delayed refunds under Section 56.

## H Ruling

|                                                          |                                                                          |                                                                                                                      |
|----------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>ITC on structural support for plant and machinery</b> | <b>Admissible</b>                                                        | Limited to fixing of plant and machinery to earth by foundation or structural support used for making outward supply |
| <b>Common head office for multiple registrations</b>     | <b>Not answered</b>                                                      | Deemed to be a procedural matter outside the scope of the Authority for Advance Ruling                               |
| <b>Time period for interest on delayed refunds</b>       | <b>From date of filing application to date of credit in bank account</b> | Based on Section 56 of the CGST Act, 2017                                                                            |

The Authority ruled that ITC is admissible on structural supports for plant and machinery to the extent they are used for making outward supplies. It declined to answer the question regarding common head office registration, stating it relates to procedural matters outside the scope of an advance ruling. Regarding the refund timeline, it confirmed the 60-day period is calculated from the date of filing the application until the credit of the refund amount in the taxpayer's bank account.

## R Reasoning

The Authority relied on Section 16 and 17 of the CGST Act, noting that ITC is available for plant and machinery, which includes foundation or structural support fixed to earth. Regarding the refund timeline, the Authority

referenced Section 56 of the CGST Act and Circular No. 125/44/2019-GST, which clarifies that interest is payable if the refund is not credited to the bank account within 60 days of the application date. The Authority refused to rule on the head office registration issue, citing that it is a procedural question not covered under Section 97(2).

## **P Provisions Relied On**

|                                      |                                     |
|--------------------------------------|-------------------------------------|
| Section 16 of the CGST Act, 2017     | Section 17 of the CGST Act, 2017    |
| Section 56 of the CGST Act, 2017     | Section 97(2) of the CGST Act, 2017 |
| Notification No. 13/2017-Central Tax | Circular No. 125/44/2019-GST        |

## **! For the Practitioner**

This ruling confirms that **structural supports for plant and machinery** are eligible for ITC, provided they meet the definition of being fixed to earth. It also provides clarity that the **60-day refund timeline** for interest purposes ends only when the amount is credited to the taxpayer's bank account. Practitioners should note that the Authority will **refuse to rule on procedural registration queries** that do not fall strictly under the clauses of Section 97(2).

### **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](http://www.gstcouncil.gov.in) -> [raj\\_aar\\_06-2023\\_of\\_uvee\\_glasss\\_pvt\\_ltd.pdf](#)

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