M/s NMDC Limited, Admn. Building, Donimalai Township, Donimalai, Sanduru - 583118

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 4 / 2019, Dated: 27-03-2019 Dated **27.03.2019**

Q Questions Before the Authority

- Whether credit of service tax paid on Operation & Maintainenance service received by the applicant in Pre-GST regime can be claimed as Input Tax credit under section 140(5) of the GST Act 2017 in case invoices for such services were received after the appointed date.

F Facts

NMDC Limited, a Government of India controlled mineral producer, manufactured pellets at its Donimalai plant in Karnataka, a product that was dutiable under the Central Excise Act. The company had taken Cenvat credit on inputs and input services in the pre-GST regime. It procured Operation & Maintenance services for the plant before 01.07.2017, but the relevant invoices were issued after the appointed date, so it could not claim the credit of about Rs.1.35 Crore for April to June 2017 or carry it forward in Trans-1.

H Ruling

The Authority did not decide the question on its merits. The applicant wrote on 13.03.2019 seeking withdrawal of the application because its refund claims had already been adjudicated by the refund sanctioning authority on the basis of the ruling sought, which made the application infructuous. The application was **disposed of as withdrawn** , and no ruling was passed.

R Reasoning

The applicant filed Form GST ARA-01 under Section 97 of the CGST and KGST Acts read with Rule 104 of the CGST and KGST Rules. The order is passed under sub-section (4) of Section 98 of both Acts. The applicant's letter of 13.03.2019, received on 25.03.2019, stated that the refund claims had been finalised by the refund authority, so the advance ruling had become infructuous. The Authority accepted the withdrawal and passed an order disposing of the application without a ruling on the Section 140(5) question.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and KGST Act, 2017	Rule 104 of the CGST Rules, 2017 and KGST Rules, 2017
Sub-section (4) of Section 98 of the CGST Act, 2017 and KGST Act, 2017	
Section 140(5) of the GST Act, 2017 (referred to in the question only; not decided)	

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

! For the Practitioner

This order gives no answer on whether pre-GST service tax credit for invoices received after the appointed date can be carried forward under Section 140(5). A practitioner should not cite it as authority on that point. Its only use is as a record that the applicant withdrew after its refund claims were decided, so the ruling was never reached. Anyone facing the same Section 140(5) issue will need to rely on the statute, the Transitional Provisions, and other rulings.

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 -> krntk_04-2019_nmdc_ltd.pdf

Prepared 01-11-2026.

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

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

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

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

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

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