

Odyssey Tours & Travels Pvt. Ltd.

Authority for Advance Ruling — Goa

Advance Ruling No. GOA/GAAR/5 of 2018-19 dated 22/01/2019

Q Questions Before the Authority

- Whether they may be allowed to start the correct their invoices from September 2018 onwards.
- Whether rectification regarding past invoices can be done in the annual return supposed to be done by December 2018.
- What rate of exchange they should consider for their billing in foreign exchange?

F Facts

The applicant realized they had not distributed tax amounts correctly across different States and Union Territories for the past 13 months. They sought guidance on rectifying these past invoices and the appropriate exchange rate for foreign currency billing. The applicant requested permission to adjust these errors through their annual return.

H Ruling

Rectification of past invoices and annual return	Rejected	Questions deemed advisory and outside the scope of section 97
Foreign exchange rate for billing	Rejected	Questions deemed advisory and outside the scope of section 97

The Authority rejected the application in its entirety. It held that the questions raised by the applicant are of an advisory nature and are not covered under the scope of section 97 of the Act.

R Reasoning

The Authority determined that the applicant was seeking procedural advice rather than a ruling on the classification of goods or services or the applicability of a notification. It concluded that the questions do not fall within the **mandate of the Authority** as defined under section 97 of the CGST/GGST Act, 2017. Consequently, the application was **rejected as not maintainable**.

P Provisions Relied On

Section 97 of the CGST/GGST Act, 2017

Section 98 of the CGST/GGST Act, 2017



For the Practitioner

This ruling serves as a reminder that the Advance Ruling mechanism is not a forum for seeking general procedural guidance or administrative advice on correcting past accounting errors. Practitioners should note that the Authority will **summarily reject applications** that do not pertain to the specific matters listed in section 97(2). It does not provide a pathway for rectifying historical tax distribution errors.

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 -> [goa-gaar-5 dt.22.01.2019 otptl.pdf](#)

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