

M/s. Popular Motor World (P) Ltd.

Authority for Advance Ruling — Keralam

ORDER No.CT/779/18-C3

Dated 26.03.2018

Q Questions Before the Authority

- Whether the sale of 'demo cars' will fall under Rule 32(5) of the GST Rules, 2017.

F Facts

The applicant is a company dealing in motor vehicles and is an authorized dealer for Hyundai motor cars in the State of Kerala. They initially sought an advance ruling regarding the applicability of Rule 32(5) of the GST Rules, 2017, to the sale of their 'demo cars'.

H Ruling

The Authority for Advance Ruling dismissed the application as withdrawn, as the applicant requested permission to withdraw their request.

R Reasoning

The applicant filed a letter dated 12.03.2018 requesting the withdrawal of their application for an advance ruling. Consequently, the Authority did not deliberate on the merits of the question regarding Rule 32(5) and dismissed the application as withdrawn.

P Provisions Relied On

Rule 32(5) of the GST Rules, 2017

Section 98 of the Goods and Services Tax Act, 2017

! For the Practitioner

This order provides no substantive guidance on the tax treatment of demo cars. It serves only as a procedural record that the applicant chose to **withdraw their request** before a ruling could be issued.

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 -> kerala-ct_779-18-c3-pmwpl.pdf

Prepared 16-10-2026.

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