M/s PYDI GANESH CHANDRA BABU (GSTIN: 37267103007122O), #5/138, Bantumilli Road, Gudivada, Andhra Pradesh - 521301

Authority for Advance Ruling — Andhra Pradesh

Order No. AAR/AP/06(GST)/2018 in Application No. AAR/19(GST)/2018, d… Dated **09.10.2018**

Q Questions Before the Authority

- Whether the considerations collected by the road transport department on account of issuing fancy number on reservation come under the GST taxable net or not?
- If they come under the GST purview, what is the rate of tax?

F Facts

The applicant, Sri P. Ganesh Chandra Babu, is an unregistered person who filed Form GST ARA-01 dated 17.07.2018 and paid the prescribed fee for an advance ruling. The question concerns amounts the road transport department collects for reserving a fancy registration number. The order does not describe any further business arrangement.

H Ruling

The authority dismissed the application because the applicant withdrew it before personal hearing, and recorded it as disposed of. Neither question was answered on its merits, so the order contains no ruling on taxability or rate. The authority also did not call for remarks from the jurisdictional officer, since the applicant was unregistered.

R Reasoning

The applicant requested withdrawal of the application by letter dated 14.09.2018, and the authority accepted that request. Because the applicant withdrew before personal hearing, the authority dismissed the application under its order. Under section 98(1) of the CGST Act, 2017, the authority ordinarily calls for remarks from the jurisdictional officer, but it did not do so here because the applicant was unregistered. The first page lists the personal hearing date as 19th July 2018, while the body of the order refers to a personal hearing on 14th September 2018; the order does not reconcile the two dates.

P Provisions Relied On

Section 98(1) of the CGST Act, 2017

Section 99 of the APGST Act, 2017 (appellate authority for advance ruling, referred to in the appeal note)

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

Section 100 of the APGST Act, 2017 (appeal within 30 days of service of the order, referred to in the appeal note)

! For the Practitioner

This order does not settle whether amounts a state road transport department collects for reserving fancy registration numbers are taxable under GST, or at what rate. A practitioner should not cite it for either point, since the application was withdrawn and dismissed without a merits ruling. It is useful only as a record that the issue was raised before the Andhra Pradesh authority in 2018 and not decided. Anyone relying on the issue should look for a reported ruling or a fuller order on the same question.

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 -> ap_06-2018_09.10.18_pydigcb.pdf

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