SONKAMAL ENTERPRISES PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 48/2018-19/B- 123, Mumbai, dated 27/9/2018 (printed as 27… Dated **27.09.2018**

Q Questions Before the Authority

- Whether the procedure to raise the invoice from the Mumbai Head Office for imports received at Haldia Port, Kolkata, where the applicant has no separate GST registration, and to charge IGST from Mumbai to its customers, is correct, or whether separate registration in the State of West Bengal is required for those transactions.
- If separate registration in West Bengal is not needed, can the applicant transact on the Mumbai Head Office GSTIN, and is it correct to mention the GSTIN of Mumbai and the dispatch place as Haldia Port in the e-way bill when one is issued.

F Facts

The applicant is a company with its head office in Mumbai and a branch in Gujarat, both GST-registered, and it imports phenol and other chemicals. It proposes to import goods at Haldia Port, Kolkata, store them in a rented customs bonded warehouse there, and clear them ex-bond in the name of the Mumbai head office. It has no establishment, godown or GSTIN in West Bengal, and it proposes to sell to customers in West Bengal and other States on invoices raised from Mumbai.

H Ruling

Whether invoices may be raised from the Mumbai Head Office and IGST charged, with no separate West Bengal registration	**Answered in the affirmative: no separate GST registration in the State of West Bengal is required for this transaction.**	The reasoning relies on the importer's location in Mumbai as the place of supply and on the absence of any godown or place of business in West Bengal. The order does not state an express condition on this answer.
Whether the Mumbai Head Office GSTIN may be used, and whether the Mumbai GSTIN and Haldia/Kolkata warehouse may be shown in the e-way bill	**Answered in the affirmative: the transaction may be done on the Mumbai Head Office GSTIN, and the Mumbai GSTIN may be mentioned in the e-way bill with the dispatch place as the customs warehouse at Kolkata.**	**Subject to issuing an invoice and paying applicable IGST, or CGST plus SGST or compensation cess, as per law.** The answer as printed is partly obscured by a stamp, but its wording is legible.

The Authority held that, as the importer is registered in Mumbai, the place of supply of the imported goods is Mumbai under section 11(a) of the IGST Act, so the applicant need not take separate registration in West Bengal.

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

It further held that the applicant may transact on the Mumbai Head Office GSTIN and may show the Mumbai GSTIN and the customs warehouse at Kolkata as the dispatch place in the e-way bill. Both answers are subject to issuing the invoice and paying IGST, or CGST and SGST, as applicable.

R Reasoning

The Authority treated the import as a supply of goods in the course of inter-State trade under section 7(2) of the IGST Act and applied section 11(a) of the IGST Act, which places the place of supply for imports at the location of the importer. Because the importer is registered in Mumbai, the place of supply is Mumbai. The Authority read section 22(1) of the CGST Act as requiring registration only in the State from which a taxable supply is made. On that basis it held that the Mumbai head office is the place from which the supplies are made, and that the applicant has no godown or place of business in West Bengal. The second answer follows from the first, since the goods are cleared in the Mumbai head office's name.

P Provisions Relied On

- Section 7(2) of the IGST Act, 2017
- Section 10 and Section 11(a) of the IGST Act, 2017
- Section 10(1)(a) of the IGST Act, 2017 (argued by the applicant)
- Section 7(3) of the IGST Act, 2017 (argued by the applicant)
- Section 22(1) of the CGST Act, 2017
- Section 97 and Section 98 of the CGST Act and MGST Act, 2017 (advance ruling procedure)
- Rule 104(1) of the CGST Rules, 2017 (cited in the department's contention)

! For the Practitioner

The ruling helps importers who clear goods through a customs warehouse in another State in the name of a head office with its own GSTIN, and who have no establishment in that State. It supports issuing invoices and e-way bills from the registered head office. It does not settle whether a customs warehouse or other storage in a State can ever amount to a place of business requiring registration, because the answer depends on these facts. Its binding effect is limited to the applicant's stated facts, and an appeal lies to the Maharashtra Appellate Authority for Advance Ruling as stated in the order.

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 -> maha-gst-ara-48-b-123_dt._27.09.18_sapl.pdf

Prepared 24-10-2026.

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

Patron Accounting LLP