

M/s SUBAM PAPERS PRIVATE LIMITED

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.111/AAR/2023 dated 10.11.2023

Q Questions Before the Authority

- Whether input credit on materials used for such civil structures meant for machineries can be availed?
- If so, what is the procedure under which ITC can be claimed?

F Facts

The applicant is a manufacturing company producing packaging paper. During expansion and modernization, they constructed civil structures such as columns, beams, and walls to support machinery. They sought an advance ruling on the admissibility of input tax credit for materials used in these civil structures.

H Ruling

The Authority for Advance Ruling did not decide the merits of the case. The application was disposed of as withdrawn at the request of the applicant. The applicant had communicated their decision to withdraw the application after being advised by their auditor to reverse the input tax credit.

R Reasoning

The applicant requested to withdraw their application via a letter dated 09.11.2023. They stated that the issue of eligibility of input tax credit had been resolved by reversing the credit as advised by their auditor. Consequently, the Authority allowed the application to be treated as withdrawn without going into the merits of the case.

P Provisions Relied On

Section 98(4) of the CGST Act, 2017

Section 98(4) of the TNGST Act, 2017

Section 103(1) of the Act

Section 103(2) of the Act

Section 104 of the Act

Rule 104 of CGST Rules 2017

Rule 104 of SGST Rules 2017

! For the Practitioner

This ruling provides **no guidance** on the substantive issue of input tax credit eligibility for civil structures used for machinery. It serves only as a procedural record of the applicant's withdrawal of their request. Practitioners should note that this order has **no precedential value** regarding the merits of the underlying tax 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 -> [111 subham papers.pdf](#)

Prepared 13-10-2026.

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