Tamil Nadu Edible Oils Private Limited

Authority for Advance Ruling — Tamil Nadu

ORDER No. 21/ARA/2019 Dated **21.05.2019**

Q Questions Before the Authority

- Whether an e-way bill is required for a consignment comprising goods under multiple invoices, sent to multiple customers in the same conveyance, where the value of each invoice is below the e-way bill threshold but the aggregate value of the invoices exceeds Rs. 1,00,000.

F Facts

The applicant is a manufacturer refining edible oils (Chapter 15) at Gummidipoondi, near Chennai. It transports goods in its own conveyance, often carrying several customer invoices in one vehicle. Each invoice is below Rs. 1,00,000, but the combined value of the goods in the vehicle exceeds that figure. The applicant contends that the threshold applies per invoice, so no e-way bill is needed.

H Ruling

The Authority rejected the application under Section 98(2) without examining the merits. It held that the question depends on the e-way bill provisions, which fall outside the matters listed in Section 97(2). The Authority therefore has no jurisdiction to rule on it. The per-invoice contention was not accepted or rejected on its merits.

R Reasoning

The Authority read Section 97(2) as an exhaustive list of the questions on which an advance ruling may be sought. It found that the e-way bill question turns on the e-way bill provisions, which are not among the listed heads. The applicant had argued that the consignment-value explanation in the e-way bill rule (not identified by number in the extract) applies per invoice. The Authority did not engage with that reading. At the personal hearing it told the applicant that advance rulings do not cover e-way bill provisions and that the jurisdictional GST office should be approached.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017 / TNGST Act, 2017 (scope of advance rulings, including clause (b) on applicability of a n…

Section 98(2) of the CGST Act, 2017 / TNGST Act, 2017 (rejection of application)

E-way bill rule quoted in the order (rule number not legible in the extract) and its consignment-value explanation

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

! For the Practitioner

This order is useful mainly as a signal that the Tamil Nadu Authority for Advance Ruling will reject e-way bill threshold queries at the threshold stage, whatever their merits. A practitioner facing the per-invoice versus per-consignment question should take it to the jurisdictional officer or the rule itself. The order does not decide whether the Rs. 1,00,000 limit applies per invoice or per consignment.

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 -> tn-21-aar-2019-tneopl.pdf

Prepared 03-11-2026.

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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