M/s The KCP Cements Limited

Authority for Advance Ruling — Andhra Pradesh

Ruling No. AAR/AP/04(GST)/2018 Dated **02.08.2018**

Q Questions Before the Authority

- Admissibility of Input Tax Credit of tax paid on inputs/ input services Used in manufacturing cement which is in turn used for setting up a Silo, and other bought out items used for setting up a Silo
- Classification of royalty paid in respect of Mining lease under 'Licensing services for the right to use minerals including its exploration and evaluation' falling under the heading 9973 attracting GST at the same rate of tax as applicable on supply of like goods involving transfer of title in goods'.

F Facts

The applicant is engaged in the manufacturing and sale of cement. They filed an application seeking an advance ruling regarding the admissibility of ITC on inputs and input services used for setting up a silo, as well as the GST rate on mining lease royalty under heading 9973. However, prior to the personal hearing, the applicant submitted a request to withdraw the advance ruling application.

H Ruling

The Authority for Advance Ruling dismissed the application as **withdrawn without deciding on merits** . Since the applicant formally withdrew the application prior to the personal hearing, the matter was disposed of as dismissed.

R Reasoning

The applicant requested the withdrawal of their advance ruling application through email prior to the scheduled personal hearing. Because the application was voluntarily withdrawn by the taxpayer before any substantive hearing took place, the Authority did not proceed to deliberate on the merits of the questions raised under Section 98 of the APGST Act, 2017. Accordingly, the proceeding was terminated and the application was dismissed.

P Provisions Relied On

Section 98(1) of the APGST Act, 2017

Section 100 of the APGST Act, 2017

! For the Practitioner

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

This order illustrates the procedural outcome when an applicant **withdraws an advance ruling application** prior to a personal hearing. It holds no precedent value regarding ITC on silos or the GST rate on mining royalties because no substantive determination was made.

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 05-2018 02.08.18 kcp cements.pdf

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