

TONIA LIQUOR INDUSTRIES

Authority for Advance Ruling — Goa

GOA/GAAR/02 of 2023-24/4375

Dated **31.12.2025**

Q Questions Before the Authority

- Are we eligible for concessions in the form of reduced rate of tax on purchases of packing and raw material (i.e. 0.05% CGST / SGST each or 0.10% IGST) allowed to registered recipients for export by the government of India vide notification no.40/2017-Central Tax (Rate) and notification no. 41/2017-intergrated Tax (Rate)?
- If we are not entitled to benefit against these notifications, are there any other clauses/concessions/notifications under which we can claim benefit?

F Facts

The applicant is a manufacturer of Indian Made Foreign Liquor (IMFL) and wine. They sought an advance ruling on whether they are eligible to procure packing materials and raw materials at a concessional GST rate under Notification No. 40/2017-Central Tax (Rate) and Notification No. 41/2017-Integrated Tax (Rate).

H Ruling

Eligibility for concessional tax rate under Notification No. 40/2017-Central Tax (Rate) and 41/2017-Integrated Tax (Rate)

Unable to comment

The applicant failed to provide factual details in the application.

Availability of other concessions

Unable to comment

The applicant failed to provide factual details in the application.

The Authority declined to provide a definitive ruling on the eligibility of the applicant. It stated that it cannot certify whether the applicant fulfills the conditions of the notifications, as the applicant failed to furnish necessary factual details regarding their business model in the application.

R Reasoning

The Authority noted that Notification No. 40/2017-Central Tax (Rate) is subject to strict conditions, including the requirement that the registered recipient must export the goods within ninety days. The Authority observed that the applicant, as a manufacturer, may not be in a position to fulfill these conditions. Ultimately, the Authority held that it is not within its ambit to certify compliance with notification conditions, as this requires verification of factual details and documents by the Jurisdictional Proper Officer.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 98 of the CGST Act, 2017

Notification No. 40/2017-Central Tax (Rate)

Notification No. 41/2017-Integrated Tax (Rate)

! For the Practitioner

This ruling serves as a **procedural dismissal** rather than a substantive interpretation of the cited notifications. It highlights that the Authority for Advance Ruling will not entertain applications that lack **sufficient factual details** regarding the applicant's business operations. Practitioners should ensure that all relevant facts and evidence of compliance are submitted to avoid a refusal to rule.

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 -> 12-order_gst_ara_tonialiquor.pdf

Prepared 12-10-2026.

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