

Tvl. Aditya Birla Global Training (India) Private Limited

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.44/ARA/2025

Dated **31.10.2025**

Q Questions Before the Authority

- Whether the supply of goods under the Sales contract and supply of handling services under the Service Contract would be regarded as independent supplies?
- If the response to (Question No.1) above is affirmative, what would be the classification of Goods and Services supplied under the Sales Contract and Service Contract, respectively?

F Facts

The applicant is engaged in the import and trading of goods and provides cargo handling services. They proposed a business model involving two separate agreements: a Sales Contract for the transfer of title of goods and a Service Contract for post-sale handling and storage. The applicant sought an advance ruling to determine if these are independent supplies and their respective classifications.

H Ruling

Independence of supplies	Application rejected	Rejected under Section 98(2) of the CGST Act as the matter is already pending/decided in other proceedings
Classification of supplies	Application rejected	Rejected under Section 98(2) of the CGST Act as the matter is already pending/decided in other proceedings

The Authority rejected the application for an advance ruling. It determined that the issues raised were already subject to pending proceedings and adjudication in a similar case involving the applicant's unit in another state. Consequently, the Authority declined to rule on the merits of the questions.

R Reasoning

The Authority examined the first proviso to Section 98(2) of the CGST Act, which mandates that the Authority shall not admit an application where the question raised is already pending or decided in any proceedings in the case of the applicant. It noted that a Show Cause Notice and a subsequent Order-in-Original had been issued to the applicant's Gandhidham unit regarding the exact same business model and issues. The Authority concluded that since the query already stands adjudicated, it is barred from admitting the application. Therefore, it did not proceed to discuss the merits of the proposed business model.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Section 100 of the CGST Act, 2017

Section 103(1) of the CGST Act, 2017

Section 104 of the CGST Act, 2017

Section 122(1) of the CGST Act, 2017

! For the Practitioner

This ruling serves as a **procedural bar** for applicants attempting to seek an advance ruling on issues that are already the subject of ongoing litigation or adjudication elsewhere. It confirms that the Authority will **strictly enforce the exclusion** under Section 98(2) to avoid conflicting decisions. It does not provide any guidance on the substantive taxability or classification of the applicant's proposed business model.

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 -> [aditya_birla_aar_order.pdf](#)

Prepared 15-10-2026.

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