

M/s UltraTech Cement Limited, unit : Rajashree cement Works

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 12 / 2018 Dated 29th June, 2018

Dated 29.06.2018

Q Questions Before the Authority

- Whether the amount paid to dealer towards 'rate difference' post supply can be considered for the purpose of arriving at the 'transaction value' in terms of Section 15 of the Central Goods and Service Act'2017 ?

F Facts

The applicant manufactures and supplies cement and clinker to authorized dealers who sell in regional markets. Due to fluctuating market conditions, dealers sometimes sell goods below cost price, and the applicant reimburses them through a 'rate difference' commonly called a 'Trade Discount'. The applicant sought an advance ruling regarding the impact of this post-supply discount on transaction value, but later requested to withdraw its application prior to personal hearing.

H Ruling

The application filed by the applicant for advance ruling was **dismissed as withdrawn** . No decision was rendered on the substantive question regarding post-supply discounts.

R Reasoning

The applicant addressed a letter dated 29.05.2018 requesting permission to withdraw the advance ruling application prior to the personal hearing. Consequently, the Authority did not examine the merits of the question under Section 15 of the CGST Act, 2017 and passed an order treating the application as **dismissed as withdrawn** .

P Provisions Relied On

Section 15 of the Central Goods and Services Tax Act, 2017

Section 98(4) of the Central Goods and Services Tax Act, 2017

Section 98(4) of the Karnataka Goods and Services Tax Act, 2017

! For the Practitioner

This order merely confirms that an applicant may **withdraw an advance ruling application** prior to a personal hearing. It does not establish any legal precedent or guidance regarding post-supply trade discounts or transaction value under GST.

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 -> kntk 12.18 dt 29.06.18 ucl.pdf

Prepared 20-10-2026.

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