Vaau Energy Solutions Pvt. Limited (M/S Vaau Energy Solutions Pvt. Limited)

Authority for Advance Ruling — Madhya Pradesh

Order Number 18/2018, dated 31-10-18 (Case Number 21/2018) Dated **31.10.2018**

Q Questions Before the Authority

- Under clauses (e) and (g) of section 97(2) of the CGST/MPGST Act, 2017, the application sought advance ruling on the determination of the applicant's liability to pay tax on goods or services or both, and on whether a particular thing done by the applicant amounts to or results in a supply of goods or services or both. The text of the specific question is not reproduced in the order.

F Facts

The applicant filed an application for advance ruling on 06.08.18 concerning the determination of tax liability on its services, under clauses (e) and (g) of section 97(2). The application was not in the prescribed form and was not accompanied by proof of payment of the fee, so the Authority issued a show cause notice. In reply, the applicant's counsel sought withdrawal of the application because some conditions of its work scope had changed.

H Ruling

The Authority allowed the applicant to withdraw the application and dismissed it as withdrawn at the applicant's behest. It expressly refrained from commenting on the merits of the case. The withdrawal is without prejudice to any action that may be taken against the applicant under the CGST, IGST or MPGST Acts and the rules made under them.

R Reasoning

The applicant itself asked to revoke its application because the scope of its work had changed, and the Authority accepted that request. The application had also been filed without the prescribed form and without the required fee, which had been raised by show cause notice. Because the order is a withdrawal, it records no answer to the questions raised. The Authority therefore decided the matter on procedure, leaving the substantive questions under section 97(2)(e) and (g) unanswered.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and MPGST Act, 2017 (application for advance ruling)

Section 97(2)(e) of the CGST/MPGST Act, 2017 (determination of liability to pay tax)

Section 97(2)(g) of the CGST/MPGST Act, 2017 (whether a thing done amounts to a supply)

Section 98 of the CGST Act, 2017 and MPGST Act, 2017 (procedure for advance ruling, under which the application was dis…

! For the Practitioner

This order is useful only as a record of a withdrawn application. It shows that the Authority will accept a withdrawal at the applicant's request, but that the withdrawal does not bar enforcement action under the CGST, IGST or MPGST Acts. It does not decide whether the applicant's services attract GST or whether any particular activity is a supply. A practitioner should read it only where the applicant's own filing history or a withdrawal precedent is at issue.

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 -> 18-2018_vespl.pdf

Prepared 26-10-2026.

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