

Waystar Properties LLP

Authority for Advance Ruling — Gujarat

ADVANCE RULING NO. GUJ/GAAR/R/2026/19

Dated 08.05.2026

Q Questions Before the Authority

- Whether for availing zero-rated supply treatment u/s 16 of IGST Act, 2017 read with Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017, as amended w.e.f. 01.10.2023, for services supplied from Domestic Tariff Area (DTA) to Special Economic Zone (SEZ) units/developers, the phrase 'for authorized operations' can be established through documentary evidence including Letter of Approval (LOA) / Eligibility Certificate issued by SEZ authorities demonstrating that the service relates to authorised operations; or whether endorsement from the Specified Officer of SEZ on each invoice is mandatorily required irrespective of other documentary evidence available (Letter of Approval (LOA) / Eligibility Certificate) to prove that the service is supplied for 'authorized operations'?
- Whether the supply of services, from one SEZ unit to another SEZ unit (both located within SEZ and not in DTA) qualifies as a zero-rated supply u/s 16 of IGST Act, 2017, and if yes, whether endorsement from the Specified Officer of SEZ is mandatory on each invoice for such intra-SEZ transactions, or whether the Letter of Approval (LOA) / Eligibility certificate establishing that both parties are SEZ units engaged in authorized operations would be sufficient as documentary evidence?
- Whether Letter of Approval (LOA) / Eligibility certificate as documentary evidence would be acceptable to establish that such services are supplied for authorized operations and such intra-SEZ supplies would still qualify for zero-rated treatment under GST law in the absence of invoice endorsement?

F Facts

The applicant is a Co-Developer in the GIFT SEZ and leases commercial premises to SEZ units. They sought clarity on whether endorsement by the Specified Officer of SEZ on invoices is a mandatory pre-condition for claiming zero-rated supply status under Section 16 of the IGST Act, 2017, for both DTA-to-SEZ and intra-SEZ transactions. The applicant argued that such endorsement is not feasible for intra-SEZ transactions and that alternative documentary evidence like the Letter of Approval should suffice.

H Ruling

Documentary requirements for DTA to SEZ supplies	Refrained from answering	Question deemed outside the scope of Section 97(2) of the CGST Act
Zero-rating and endorsement for intra-SEZ supplies	Refrained from answering	Question deemed outside the scope of Section 97(2) of the CGST Act
Acceptability of alternative evidence for intra-SEZ supplies	Refrained from answering	Question deemed outside the scope of Section 97(2) of the CGST Act

The Authority for Advance Ruling **refrained from answering** all three questions raised by the applicant. It concluded that the questions did not fall within the scope of matters on which an advance ruling can be sought

under Section 97(2) of the CGST Act, 2017. Consequently, no substantive ruling was provided on the merits of the documentary requirements.

R Reasoning

The Authority examined the questions against the provisions of Section 97(2) of the CGST Act, 2017, which lists the specific matters for which an advance ruling can be sought. It determined that the applicant's queries regarding the sufficiency of documentary evidence for zero-rated supplies did not relate to classification, applicability of notifications, determination of time/value of supply, admissibility of input tax credit, or other specified categories. Therefore, the Authority concluded it lacked the jurisdiction to provide a ruling on these procedural evidentiary issues.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 16 of the IGST Act, 2017

Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017

! For the Practitioner

This order is **not a precedent** on the merits of SEZ invoice endorsement requirements, as the Authority declined to answer the questions. It serves as a reminder that the AAR forum is strictly limited to the specific categories of questions enumerated in Section 97(2) of the CGST Act. Practitioners should note that procedural evidentiary disputes may be considered outside the scope of advance rulings.

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 -> 5-waystar_properties_llp_0001_compressed_1_compressed.pdf

Prepared 11-10-2026.

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