

WOODKRAFT INDIA LIMITED

Authority for Advance Ruling — Maharashtra

GST-ARA-24/2019-20/B-35, dated 17/03/2020

Q Questions Before the Authority

- Whether in the facts & circumstances of case, applicant is liable to pay GST in respect of Tax Invoice No 01 dated 25/06/2018 / R.A. Bill No 22 for Rs. 2,42,09,594/-, toward civil and interior work done of M/s Oil & Natural Gas Corporation Ltd. under provision CGST ACT.
- If the ruling on above question is affirmative, kindly clarify rate of tax applicable thereon.
- Whether in the facts and circumstances of case, applicant is liable to pay GST on proposed reimbursement of Rs. 1,92,50,247/- from M/s Oil & Natural Gas Corporation Ltd., toward operational site expenses and claim toward rectification of water damages, pertaining to original civil & interior work contract awarded by M/s Oil & Natural Gas Corporation Ltd.
- If the ruling on above question is affirmative, kindly clarify rate of tax applicable thereon.

F Facts

The applicant executed a civil and interior works contract for ONGC that was completed in the pre-GST era. Following a dispute regarding delays and damages, an Outside Expert Committee recommended payments to the applicant for operational site expenses and rectification of water damages. The applicant sought an advance ruling on whether GST is applicable to the final bill raised in 2018 and the additional reimbursements recommended by the committee.

H Ruling

Liability on Tax Invoice No 01 / R.A. Bill No 22	Non-maintainable	The work was completed in the pre-GST era.
Rate of tax for R.A. Bill No 22	Non-maintainable	Question not answered as the primary question was non-maintainable.
Liability on reimbursement of Rs. 1,92,50,247/-	Non-maintainable	The services were rendered during the service tax regime.
Rate of tax for reimbursement	Non-maintainable	Question not answered as the primary question was non-maintainable.

The Authority for Advance Ruling determined that all four questions raised by the applicant are non-maintainable. It concluded that the services were rendered and completed during the pre-GST regime, and the claims do not pertain to the supply of goods or services being undertaken or proposed to be undertaken after the appointed day. Consequently, the authority declined to provide a ruling on the merits of the taxability or rates.

R Reasoning

The Authority relied on Section 95 of the CGST Act, which limits the scope of advance rulings to matters concerning the supply of goods or services being undertaken or proposed to be undertaken. It observed that the applicant's work was completed prior to the appointed day (01/07/2017) and the invoices related to pre-GST contracts. Therefore, the authority held that the questions fall outside its jurisdiction as they do not involve current or future supplies under the GST regime.

P Provisions Relied On

Section 95 of the CGST Act

Section 97 of the CGST Act

Section 142(2)(a) of the CGST Act

Section 142(11)(b) of the CGST Act

! For the Practitioner

This ruling serves as a reminder that the AAR will **decline jurisdiction** over disputes involving services fully rendered and completed in the pre-GST era. Practitioners should note that the AAR will not adjudicate on the taxability of invoices or claims that do not relate to ongoing or future supplies under the GST framework. It does not provide a precedent on the substantive taxability of such claims, only on the **procedural limitation** of the forum.

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 -> mah_aar_24_2019-20_b-35_17.03.2020_wil.pdf

Prepared 20-10-2026.

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