

**AUTHORITY FOR ADVANCE RULING, TAMILNADU
INTEGRATED COMMERCIAL TAXES OFFICE COMPLEX, DOOR NO.32,
5TH FLOOR, ROOM NO. 503, ELEPHANT GATE BRIDGE ROAD,
CHENNAI - 600 003.
PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE
GOODS AND SERVICES TAX ACT, 2017.**

Members present are:

1. Shri T.G.Venkatesh, I.R.S., Additional Commissioner/Member,
Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -34
2. Tmt. K.Latha., M.Sc., (Agri), Joint Commissioner (ST)/ Member,
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-3.

ORDER No.27/AAR/2022 DATED: 29.07.2022

GSTIN Number, if any / User id	33AAKFS0886L1ZQ
Legal Name of Applicant	M/s SAKKTHI POLYMERS
Trade Name of Applicant	M/s SAKKTHI POLYMERS
Registered Address/Address provided while obtaining user id	No. 199/2, Edappadi Main Road, Kuppanoor, Sankari, Salem 637301
Details of Application	GST ARA- 01 Application submitted online dated: 09.07.2020

Note: Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

The present application has been filed under Section 97 of the Central Goods and Services tax Act, 2017 and Tamil Nadu Goods & Services Act, 2017 (hereinafter

referred to as “ the CGST Act and TNGST Act”) by M/s SAKKTHI POLYMERS, the applicant seeking an advance ruling in respect of the following questions.


1. Whether the transfer of raw materials, semi-finished goods and finished goods from the applicant to the transferee and such transaction would constitute a “Supply” under Section 7(1) (d) of the CGST Act, 2017(hereinafter referred to as “Act”) read with Sl.No.4(c)(i) of the Schedule II of the said Act or not?
2. Whether the applicant is eligible for exemption as per Sl.No.2 of the Notification 12/2017 Central tax (Rate) dated 28.06.2017 and as per Sl.No.2 of Notification annexed to the G.O.Ms(No.) 73 dated 29.06.2017 issued by Tamil Nadu SGST authorities or not on account of transfer of business from them to transferee as a going concern in terms of business transfer agreement?
3. Whether the applicant is eligible to transfer the input Tax Credit (ITC) available in their Electronic Credit Ledger to the Electronic Credit Ledger of the Transferee or Not?


2. The applicant filed online application and the Registry requested vide notice dated 04.04.2022 for furnishing of hard copy of their application in four sets. The Authorised Signatory, Shri.P.Mohan, Managing Partner of the applicant firm, vide letter dated 27.05.2022, communicated through e-mail requested to drop their application filed online on 09.07.2020.

3. The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed without going into the merits or detailed facts of the case.

ORDER

The application in FORM GST ARA -01 of M/s Sakkthi Polymers, vide reference online ARA application dated 09/07/2020, is disposed of, as being withdrawn voluntarily and unconditionally.


K. Latha,
Member, SGST


T.G. Venkatesh
Member, CGST



To
M/s Sakkthi Polymers,
199/2, Edappadi Main Road,
Kuppanoor, Sankari,
Salem- 63730,
Tamil Nadu // BY RPAD//

Copy submitted to:

1. Principal Secretary/Commissioner of Commercial Taxes, II Floor,
Ezhilagam, Chepauk, Chennai 600 005.
2. The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034

Copy to

3. The Commissioner of Central Excise & GST,
No.1, Foulkes Compound, Anaimedu, Salem, Tamil Nadu-636001
4. The Assistant Commissioner(ST), Sankari Assessment Circle,
RDO office Compound, Tiruchengode Road,
Sankari-637301
5. Master file/ spare file (2)