

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU  
NO.206, 2<sup>ND</sup> FLOOR, PAPJM BUILDING , NO.1 , GREAMS ROAD,  
CHENNAI -600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND UNDER  
SECTION 98(4) OF THE TNGST ACT, 2017.**

**Members present:**

Smt. D. Jayapriya, I.R.S., Additional Commissioner/ Member(CGST), Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -600 034.	Smt. T Indira, Joint Commissioner/Member(SGST), Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-600 006.
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**Advance Ruling No.111/AAR/2023 Dated:10.11.2023**

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/ TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed, is communicated.
2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-
  - (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling.
  - (b) on the concerned officer or the jurisdictional officer in respect of the applicant.
3. In terms of Section 103(2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.
4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.
5. The provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act (herein referred to as an 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.

GSTIN Number, if any / User id	33AAICS5376E1ZA
Legal Name of Applicant	M/s SUBAM PAPERS PRIVATE LIMITED
Registered Address / Address provided while obtaining user id	Sf No.143-145, Vadugangapatti Village, IC Pettai, Tirunelveli 627101.
Details of Application	GST ARA – 01 Application Sl.No.47/2022 dated 02.09.2022
Jurisdictional Officer	State : Tirunelveli Division, Tirunelveli Town Circle
Concerned Officer	Centre : Madurai Commissionerate, Tirunelveli Division
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for	
A Category	Factory/Manufacturing
B Description (in brief)	The Applicant is a manufacturing company, producing packaging paper. Due to expansion/modernization, civil structures were done.
Issue/s on which advance ruling required	Admissibility of input tax credit of tax paid or deemed to have been paid.
Question(s) on which advance ruling is required	Whether input credit on materials used for such civil structures meant for machineries can be availed? If so, what is the procedure under which ITC can be claimed?

1. M/s Subam Papers Private Limited, 143, Sf No.143-145, Vadugangapatti Village, IC Pettai, Tirunelveli 627101(hereinafter referred to as The Applicant), a GST Registrant, is under the Administrative control of State and is engaged in the manufacture of packaging paper.

2.1 The Applicant submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST Rules 2017 and SGST Rules 2017.

2.2 The Applicant has submitted that they are a medium manufacturing company, producing packaging paper; that they are on the mode of expansion/modernization for which they need to install/modernize existing various machines, which requires essential civil structures such as column, beam, wall meant for fixing pipeline, bed for motors etc. which are meant for running of



machineries efficiently/effectively. They added that GST law/rules prevent from taking input credit on civil structures meant for building. But their question is whether ITC can be availed on materials used for civil structures meant for machineries. They also submitted copies of invoices(31 invoices from Dec 2021 to March 2022) vide which steel, cement etc. were procured, which, they stated, were used for installation and modernization of Plant & Machinery such as infrastructure for Cranes, motor bed, column for cranes etc.

2.3 The Applicant did not submit any statement containing their interpretation of law in respect of the questions raised by them for which Advance ruling is sought.

3.1 The Centre jurisdictional Authority vide their email dated 03.10.2023 submitted that there are no proceedings pending against the Applicant on the issue raised by them in the application.

3.2 The State authority did not submit any remarks and therefore it is construed that there are no proceedings pending against the Applicant on the issue raised by them in the application.

4.1 The Applicant, after consent, was given an opportunity to be heard in person on 02.09.2023. However none appeared for the hearing. Another opportunity to be heard in person was given on 01.11.2023. Again none appeared for the hearing. Further to this, the Applicant vide their letter dated 09.11.2023, signed by their Managing Director, stated that they would like to withdraw the Advance ruling application dated 26.08.2022, as the issue of eligibility of ITC has be resolved by reversing the ITC as advised by their Auditor.

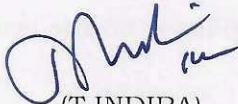
**DISCUSSION AND FINDINGS:**

6. After due consideration, we take on record, the letter dated 09.11.2023 of the Applicant, wherein they have stated that they have decided to withdraw the application ARA No. 47/2022 dated 26.08.2022 which was filed by them, as they have reversed the input tax credit. As the Applicant has stated their desire to withdraw of their Advance Ruling Application, their request is considered and the application is allowed to be treated as withdrawn without going into the merits or detailed facts of the case.

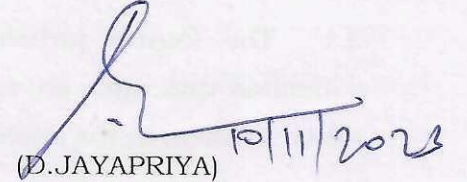
In view of the above, we rule as under:

**RULING**

The ARA Application Sl.No.47/2022/ARA dated 26.08.2022 filed by the Applicant seeking Advance Ruling is disposed as withdrawn as per the request of the Applicant.

  
(T.INDIRA)  
Member (SGST)



  
(D.JAYAPRIYA)  
Member (CGST)

To

M/s. Subam Papers Private Limited,  
Sf No.143-145, Vadugangapatti Village,  
IC Pettai,  
Tirunelveli 627101.

//By RPAD//

Copy submitted to:-

1. The Principal Chief Commissioner of CGST & Central Excise,  
No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam,  
Chennai – 600 034.
2. The Commissioner of Commercial Taxes,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai – 600 005.

Copy to:

3. The Principal Commissioner of GST & C.Ex.,  
Madurai Commissionerate.
4. The Assistant Commissioner(ST),  
Tirunelveli Town Circle,  
Tirunelveli Division.
5. Master File / spare – 1.