

कार्यालय अग्रिम विनिर्णय प्राधिकरण, छत्तीसगढ़
नार्थ ब्लॉक, सेक्टर 19, वाणिज्यिक कर, जीएसटी भवन
अटल नगर, जिला-रायपुर
ई मेल - gst.aar-cg@gov.in

क्रमांक/राकआ/अविप्रा/सा./02/2018/11338 अटल नगर, दिनांक 4/12/2018

प्रति,

श्री अरुण गोयल
विशेष सचिव,
भारत सरकार
वस्तु एवं सेवा कर कौंसिल
5 वां तल, टावर-II, जीवन भारती बिल्डिंग
कन्नाट प्लेस, नई दिल्ली

विषय:- Authority for Advance Ruling (AAR)- Application for advance ruling and disposal thereof during the period from 01.11.2018 to 30.11.2018.
संदर्भ:- आपका पत्र क्रमांक/193/Advance Ruling GSTC/2017, New Delhi, दिनांक 01.05.18

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उपरोक्त विषयांतर्गत संदर्भित पत्र का अवलोकन कीजिए। अग्रिम विनिर्णय प्राधिकरण छत्तीसगढ़ द्वारा पारित निर्णयों के संबंध में माह नवंबर, 2018 के लिये निर्धारित पत्रक में जानकारी तैयार की जाकर अग्रिम कार्यवाही हेतु इस ज्ञाप के संलग्न प्रेषित है।
संलग्न:- निर्धारित पत्रक।

रजिस्ट्रार

अग्रिम विनिर्णय प्राधिकरण
छत्तीसगढ़, रायपुर
अटल नगर, दिनांक 4/12/2018

पृष्ठा. क्रमांक/राकआ/अविप्रा/सा./02/2018/
प्रतिलिपि:-

11339

राज्य कर उपायुक्त, तकनीकी कक्ष, राज्य कर मुख्यालय, अटल नगर की ओर उनके पत्र क्रमांक वाकआ/तक./नौ/28-739/2018/5160, दिनांक 05.06.2018 के संबंध में सूचनार्थ प्रेषित है।

संलग्न:- निर्धारित पत्रक।

रजिस्ट्रार

अग्रिम विनिर्णय प्राधिकरण
छत्तीसगढ़, रायपुर

Report on Advance Ruling by AAR

Name of State/UT				CHHATTISGARH				Period of Reporting (Month)		November, 2018	
				*Details of Disposal (Orders issued by AAR during the month as reported in column 3)							
Opening Balance	Receipt	Disposal*	Closing Balance	Sl.No.	Order/Ruling No.	Date	Name of the Applicant	Question (s) on which Advance Ruling Sought	Category as Sec. 97(2)		
1	2	3	4	5	6	7	8	9	10		
3	1	1	3	1	STC/AAR/07/2018	26/11/2018	M/S CHINTA POLU PHILIP, SECTOR-1, KHAMTARAI, BEHIND TAGORE SCHOOL, SHIVANAND NAGAR, RAIPUR (C.G.)	Levy of GST Rate applicable in case of "Dietary Services" to CIMS Hospital.	The Application is hereby rejected as it has not been filed in the prescribed format as specified in GST ARA-01 and also not deposited the full prescribed fee of Rs. 10,000/-		
3	1	1	3								


 Registrar
 Advance Ruling Authority
 Chhattisgarh, Raipur

AUTHORITY FOR ADVANCE RULING - CHHATTISGARH
3rd & 4th Floor, Vanijyik Kar GST Bhawan, Sector-19, Naya
Raipur (C.G.) 492002
Email ID - gst.aar-cg@gov.in

PROCEEDING OF THE AUTHORITY FOR ADVANCE RULING
U/s. 98 OF THE CHHATTISGARH GOODS AND SERVICES TAX ACT, 2017

Members are

Shri S.K.Buxy	Shri Rajesh Kumar Singh,
Joint Commissioner	Additional Commissioner,
O/o Commissioner, State Tax	O/o Principal Commissioner,
Chhattisgarh, Raipur	CGST & Central Excise, Raipur

Sub:- Chhattisgarh GST Act, 2017 - Advance Ruling U/s 98 - Regarding the GST rates applicable in case of Dietary Services.

Read:- Application dated 13.09.2018 from M/s CHINTA POLU PHILIP, SECTOR-1, KHAMTARAI, BEHIND TAGOR NAGAR, RAIPUR (C.G.)

PROCEEDINGS

[U/s 98 of the Chhattisgarh Goods & Services Tax Act, 2017 (herein- after referred to as CGGST Act, 2017)]

No.STC/AAR/07/2018

Raipur, Dated 26/11/2018

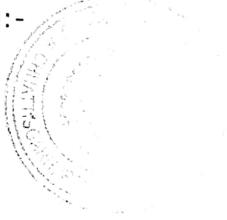
The applicant M/s CHINTA POLU PHILIP, SECTOR-1, KHAMTARAI, BEHIND TAGOR NAGAR, RAIPUR (C.G.) GSTIN 22ANWPP8570H1ZC has filed the application U/s 97 of the Chhattisgarh Goods & Services Tax Act, 2017 requesting advance ruling as regards levy of GST Rate applicable in case of "Dietary Services" to CIMS Hospital. The application is not in the prescribed format as specified GST ARA-01 under section 97(1) of Chhattisgarh State GST Act, 2017 and the applicant has also not deposited the full fee of Rs.10000/- for advance ruling ie Rs 5000/- for SGST and Rs.5000/- for CGST as specified in circular no 25/25/2017-GST issued by the Central board of Custom and Indirect tax board on

21.12.2017. The applicant has already been reminded twice vide our letter no. राकआ/अविप्रा/07/2018/8769 dated 20.09.2018 & Reminder letter no राकआ/अविप्रा/07/2018/9851 dated 16.10.2018. The Application is hereby **REJECTED** as it has not been filed as per the act and rules of State GST act and/or Central GST act.

Place:- Raipur

Date:- 26.11.2018

Seal:-




S.K. Buxy 261118
(Member)

 26/11/18
Rajesh Kumar Singh
(Member)

Copy to:-

1. Applicant,
2. The Commissioner, (CGGST)
3. The Principal Commissioner, (CGST)