

AUTHORITY FOR ADVANCE RULING - KERALA
Tax Tower, Killippalam, Karamana P. O, Thiruvananthapuram - 695 002
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PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING
U/s.98 OF THE GOODS AND SERVICES TAX ACT, 2017.

Members present are:

1. *Senthil Nathan S, IRS*
Joint Commissioner,
Office of the Commissioner of Central Tax & Cental Excise, Thiruvananthapuram.

2. *N. Thulaseedharan Pillai.*
Joint Commissioner (General),
Office of the Commissioner of State Taxes, Thiruvananthapuram

Sub :- GST Act, 2017- Advance Ruling U/s 98 - whether the sale of 'demo cars' will fall under Rule 32(5) of the GST Rule - Request for withdrawal of application - Orders issued.

Ref. :- 1. Application dated 01.01.2018 from M/s. Popular Motor World (P) Ltd., Ernakulam.
2. Letter dated 12.03.2018 from M/s. Popular Motor World (P) Ltd., Ernakulam

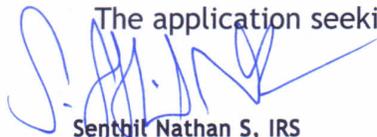
ORDER No.CT/779/18-C3 DATED 26/03/2018

1. M/s. Popular Motor World (P) Ltd., Ernakulam, a company dealing in Motor vehicles and one of the authorised dealers for Hyundai motor cars for the State of Kerala, had preferred an application for Advance Ruling as to whether the sale of 'demo cars' will fall under Rule 32(5) of the GST Rules, 2017. Later, vide reference cited at (2) above, the applicant seeks permission to withdraw the above application.

2. In the light of the aforesaid circumstances, we rule as under.

RULING

The application seeking Advance Ruling is hereby dismissed as withdrawn.


Senthil Nathan S, IRS
Member, CGST


N. Thulaseedharan Pillai
Member, SGST

To

M/s. Popular Motor World (P) Ltd.,
1st Floor, 33/2361,
A2, "Popular Hyundai", N.H.Bye Pass,
Geethanjali, Vyttila, Ernakulam - 682 019