AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd 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:

Shri C. Thiyagarajan, I.R.S., **Commissioner/Member (CGST),** **Office of the Commissioner of GST and Central Excise, Audit I Commissionerate,** **Chennai - 600 101.**	**Shri B. Suseel Kumar, B.E., MBA.,** **Joint Commissioner/Member (SGST),** **Authority for Advance Ruling,** **Tamil Nadu,** **Chennai - 600 006.**

Advance Ruling No. 24/ARA/2026, dated 20.03.2026

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai as under Sub-Section (1) of Section 100 of CGST Act / 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.

GSTIN Number, if any / User id	**33AAAJP0951B1ZP**
Legal Name of Applicant	M/s. Periyar University
Registered Address / Address provided while obtaining user id	No.1, Palkali Nagar, Karupur Road, Salem – 636 011

Details of Application	Online Application ARN AD3311190015977, dated 07.11.2019
Concerned Officer	**State:** Omalur Assessment Circle, Salem Division. **Center:** Salem Commissionerate Salem-1 Division

M/s. Periyar University, having principal place of business at No.1, Palkali Nagar, Karupur Road, Salem – 636 011 (hereinafter called as the "Applicant") are registered with GSTIN: 33AAAJP0951B1ZP under the goods and services tax Act. They have filed application for advance ruling through online portal under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017 vide ARN AD331119005977, dated 07.11.2019.

2. But, the applicant has not filed application manually as mentioned in the Rule 107A of the CGST Rules, 2017.

3. Hence, notice was issued to the applicant through registered post on the following dates:

Details	Date of Notice issued	Remarks
Rc.316/2025/A1	22.10.2025	Acknowledged by the applicant on 27.10.2025
Rc.316/2025/A1	21.11.2025	Acknowledged by the applicant on 27.11.2025

requesting to file manual application in quadruplicate as mentioned in the Rule 107A of the CGST Rule, 2017, along with proof for payment of application fee of Rs.5000/- under SGST Act and Rs.5000/- under CGST Act along with supporting documents/records as applicable, such as copy of agreement, copy of related purchase/sales invoice, samples, write up on the product or services or issues to be clarified, additional submissions, if any, copy of departmental notices/proceedings, initiated/ordered in relation to the issue in question, if any, within 10 days from the receipt of the notice, failing which the application will be rejected.

4. The applicant was also informed that if they are not interested to pursue the Advance Ruling application further, the applicant may withdraw the advance ruling application by filing a withdrawal petition to this office, immediately.

5. However, the applicant has not remitted fee of Rs. 5,000/- under CGST Act 2017 and has not filed the manual application as mentioned in the Rule 107A of the CGST Rules, 2017.

6. Notice was sent to the e-mail id mentioned in the application which also evoked no response.

7. Despite giving sufficient opportunities to the applicant, they have neither responded nor filed manual application as mentioned in the Rule 107A of the CGST Rule, 2017 along with proof of payment of application fee. Hence, the application is liable for rejection under Section 98(2) of CGST 2017.

8. In case the applicant still needs an advance ruling on the matter they can file an applicant afresh in accordance with the provision of the TNGST/CGST Act, 2017.

9. In view of the above, we rule as under:

RULING

The application filed by the Applicant for Advance Ruling is rejected in terms of Section 98(2) of CGST 2017, for non-filing of manual application as mentioned in the Rule 107A of the CGST Rules, 2017 and non-payment of application fee as prescribed in the Rule 104 of the CGST Rules, 2017.

29/03/2026

(B. Suseel Kumar)
Member (SGST)

AUTHORITY FOR ADVANCE RULING ★ GOODS AND SERVICE TAX ★ TAMILNADU

29/03/2026

(C.Thiyagarajan)
Member (CGST)

To

M/s. Periyar University,
No.1, Palkali Nagar, Karupur Road,
Salem – 636 011.
(By Speed Post)

Copy submitted to:

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

Copy to:

1. The Assistant Commissioner (ST),
   Omalur Assessment Circle,
   Viswam Building, No.2/1, 15th Ward,
   Periya mariyamman kovil backside,
   Bazaar street, Omalur- 636 455.

2. Master File / Stock File – A1