**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:**

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| **Shri. R. V. Pradhamesh Bhanu, I.R.S., Additional 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. 61/ARA/2026, dated 15.09.2026**

**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.*

**5.** *The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the 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 Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*



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| GSTIN Number, if any / User id | 33AAJCA1389G1ZQ |
| Legal Name of Applicant | M/s. Ani Technologies Private Limited |
| Registered Address / Addre provided while obtaining user id | 1st and 2nd Floor, SP-7A,Primus Building, Guindy Industrial Estate, Chennai – 600 032. |
| Details of Application | Online Application ARN: AD3303240966126, dated 18.03.2024 |
| Jurisdictional Officer<br><br>Concerned Officer | State: Division- LTU, Zone- LTU-DC3.<br><br>Center: CHENNAI-South Commissionerate Division: Guindy, Range-I. |
| Nature of activity(s) (proposed / present) in respect of which advance ruling sought for<br><br>A Category<br><br>B Description (in brief) | Service Provision<br><br>The applicant is engaged in the business of operating an electronic commerce platform or application. The applicant is carrying out its business operations under the brand name "OLA". The applicant is planning on contemplating new business models I and II. The details of the same are described below:<br><br>**Model - 1 :** OLA App would help the Driver partners and customers to connect through the OLA App and the Driver Partners can directly provide the passenger transport service to end customer without any involvement of the applicant.<br><br>**Model – 2:** Driver and Customer would directly agree for the passenger transport services without any role of the applicant and thereafter. The OLA App would merely provide the facility of tracking the ride to the customer. |
| Issue/s on which advance ruling required | 1. Applicability of a notification issued under the provisions of this Act.<br>2. Determination of the liability to pay tax on any goods or services or both. |

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| Question(s) on which advance ruling is required | Q 1: In light of the aforesaid proposed model-I, whether the Applicant would qualify as an E-Commerce operator under Section 2 (45) of the CGST Act?<br><br>Q 2: In the light of aforesaid proposed model-I, whether the Applicant would be liable to pay GST on the proposed model of supply of passenger transportation services by the driver partners to the customers in terms of Section 9 (5) of the CGST Act read with Notification No. 17/2017-Central Tax (Rate) dated 28.06.2017?<br><br>Q 3: In the light of aforesaid proposed model-I, whether the Applicant would be treated as 'supplier' in respect of the passenger transport services provided by the driver partners to the end customer?<br><br>Q 4: In light of the aforesaid proposed model-II, whether the Applicant would qualify as an E-Commerce operator under Section 2 (45) of the CGST Act?<br><br>Q 5: In the light of aforesaid proposed model-II, whether the Applicant would be liable to pay GST on the proposed model of supply of passenger transportation services by the driver partners to the customers in terms of Section 9 (5) of the CGST Act read with Notification No. 17/2017-Central Tax (Rate) dated 28.06.2017?<br><br>Q6: In the light of aforesaid proposed model-II, whether the Applicant would be treated as 'supplier' in respect of the passenger transport services provided by the driver partners to the end customer? |

M/s. Ani Technologies Private Limited, having principal place of business at Door No. SP-74, Primus Building, 1st and 2nd Floor, Guindy Industrial Estate, Chennai – 600 032 (hereinafter called as the "Applicant") are registered with GSTIN 33AAJCA1389G1ZQ under the goods and services tax Act and engaged in the business of operating an electronic commerce platform or application. The applicant is carrying out its business operations under the brand name "OLA". 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: AD3303240966126, dated 18.03.2024. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of

Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017. Personal Hearings were held on 11.11.2025, 20.01.2026 and 06.07.2026 and the applicant attended the Personal Hearings held on 11.11.2025 and 06.07.2026 only.

2) Subsequently, the Authorised Representative stated that a representation has been made by the applicant and other industry players like Uber, Rapido, Namma Yatri, Make my trip etc. had recently attended a meeting called by the Ho'ble Chairman, Central Board of Indirect Taxes and Customs "CBIC" on 14.10.2024. They made representation as to why GST liability should not be triggered on e-commerce operators under Section 9 (5) of CGST Act in certain business models such as one being highlighted in the present advance ruling application. They also sought necessary amendments or/and clarifications from the Board under the GST law on this issue.

Since the representation before the CBIC is pending, the applicant have been submitted their letter on 17.07.2026 to withdraw the Advance Ruling Application filed by them.

3) In view of the above, we rule as under:

**RULING**

The ARA Application received from the applicant on 18.03.2024 is disposed as withdrawn as per the request of the applicant.

**(B.SUSEEL KUMAR)**
**Member (SGST)**

AUTHORITY FOR ADVANCE RULING * GOODS AND SERVICES TAX * TAMILNADU *

**(R.V.PRADHAMESH BHANU)**
**Member (CGST)**

To
M/s. Ani Technologies Private Limited,
1st and 2nd Floor, SP-7A,Primus Building,
Guindy Industrial Estate,
Chennai – 600 032.

**(By Speed Post)**



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**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,
   Integrated building for Commercial Taxes and Registration,
   Nandanam, Chennai 600 035.

3. The Commissioner of GST and Central Excise,
   Chennai South Commissionerate
   MHU Complex, 692, Anna Salai,
   Nandanam, Chennai 600 035.

**Copy to:**

1. The Assistant Commissioner (ST),
   Large Taxpayers' Unit (DC-3)
   4th Floor, Integrated Building for Commercial Taxes
   and Registration Department,
   Nandanam, Chennai, Tamil Nadu, 600 035.

2. Stock File



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