

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

(Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

OFFICE OF THE ADVANCE RULING AUTHORITY, MAHARASHTRA STATE, MUMBAI

GST BHAVAN, 8TH FLOOR, CABIN NO. H/4, MAZGAON, MUMBAI – 400010.

EMAIL ADDRESS : gstaramumbai@gmail.com Phone : 022-23760746

Read : 1) The Advance Ruling Authority order no. GST-ARA-14/2018-19/B – 71 Mumbai, dt. 18.07.2018 Passed under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 in case of M/s. A. S. Moloobhoy Private Limited, holder of GSTIN number 27AAMCA4160E1ZT.

2) Application received from the applicant for rectification of order dated 13.11.2018.

Heard : Nobody.

ORDER

(Under section 102 of the Central Goods and Services Tax Act/ Maharashtra Goods and Services Tax Act, 2017)

In the case of the applicant M/s. A. S. Moloobhoy Private Limited, holder of GSTIN Number 27AAMCA4160E1ZT, Advance Ruling order was passed order under section 98 of the Central Goods and Services Tax Act and the Maharashtra Goods and Services Tax Act, 2017 vide order no. GST-ARA-14/2018-19/B – 71 Mumbai, dated 18.07.2018.

The applicant has brought to our notice that while passing of an order, under the observation part (para No.05) wherein various parts (Table given in page no. 11 & 12 of the order) were classified as essential parts/additional parts of ship.

In the said table, the Equipment listed at Sr. No. J (SAT-C/FBB- Satellite communication/Fleet Broad Band) were classified as a essential part of ship covered under entry 252 of Schedule 1 of CGST Notification No.01/2017- Central Tax (Rate) and liable to GST @ 5%.

However, while pronouncing the ruling at para no.06, ARA has ruled that goods listed only at Sr.NO. A, B, C, D, G, H, I, K, M and S essential parts of the ship and entitled to concessional rate of tax at 5%. It appears that goods listed down at Sr. No. J has been erroneously omitted to be included in the above list. This is an error (typo-error) apparent from the record and needs rectification at the earliest. Considering the facts of the case, applicant has requested this authority to rectify the mistake at the earliest and to modify/amend the Advance ruling order to reflect actual decision.

The issue brought to notice by the applicant by filing of the rectification application dt. 13.11.2018 is verified from the record and order passed by this Advance ruling authority on 18.7.2018. Accordingly we find that the Sr. No. J mentioned in the table of the para 5 under the heading " Observations" of the said order in which the product /equipment like satellite communication /Fleet Board Band are covered under entry 252 of Schedule I of GST Notification No .01/2017 central tax (rate) dt. 28.6.2017 and liable to GST @5 % which is inadvertently omitted while pronouncing the ruling. The issue raised by the applicant is found correct. This is an apparent mistake in the order .

The Authority vested with the power to rectify the advance ruling order under the section 102 of CGST ACT/MGST 2017 rectifies the said mistake which is apparent from the record as follows:



ORDER

(Under section 102 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 14/Rectification -1/2018-19/B- 158 Mumbai, dt. 19.12.2018

In the Order, in the answer portion , after alphabet 'I' , the alphabet " J " shall be included.



—sd—
B. V. BORHADE
(MEMBER)

—sd—
B. TIMOTHY
(MEMBER)

CERTIFIED TRUE COPY

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Jurisdictional Commissioner of Central Tax
5. Joint commissioner of State tax, Mahavikas for Website.


MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

Note :- An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India building, Nariman Point, Mumbai - 400021.