

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai - 400010.

EMAIL: gstaramumbai@gmail.com Phone: 022-23760104.

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

BEFORE THE BENCH OF

(1) Smt. P. Vinitha Sekhar, Addl. Commissioner of Central Tax, (Member)

(2) Shri A.A. Chahure, Joint Commissioner of State Tax, (Member)

Read : 1) The Advance Ruling Authority order no. GST-ARA-54/2018-19/B-128 Mumbai, dt. 12.10.2018, 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. Sir J.J. College of Architecture Consultancy Cell, holder of GSTIN 27AAJAS7455FIZ4.

2) Application received from the applicant on 10.10.2019, for rectification of order.

Heard: Mr. Suresh Porwal, C.A.

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. Sir J.J. College of Architecture Consultancy Cell, holder of GSTIN 27AAJAS7455FIZ4, an advance ruling order was passed 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-54/2018-19/B-128 Mumbai, dated 12.10.2018.

The applicant has submitted a letter on 10.10.2019 for rectification of advance ruling order dt. 12.10.2018 and referred to the following para in the order;

"However we find that the applicant has not provided the copies of contract, entered into by them with MCGM which would in detail give the exact nature of activities being done by them and which would be very crucial in deciding whether the services being provided by the applicant are in the nature of pure services or works contract services."

In the above context, the applicant in his application has submitted that, the agreement copy was already submitted to the office of advance ruling during the hearing on 26th July



2018. The applicant has submitted the acknowledgment copy of this submission of the agreement (dated 26th July, 2018) along with the hard copy of agreement. Further, the applicant has referred to the e-mail sent by him on 27.12.2018 to the office of advance ruling on this subject. The copy of mail is also submitted with this application. Considering the facts of the case, applicant has requested this authority to rectify the order as referred above.

3. The subject matter was fixed for hearing. Shree Suresh Porwal C.A. attended on 20.11.2019. The error brought to notice by the applicant vide rectification application dt. 10.10.2019 is verified from the record.
4. This Authority is vested with the power to rectify the error, which are apparent from the record under the provisions of Section 102 of CGST Act/MGST Act, 2017. For the sake of clarity and ready reference, the provisions of Section 102 are reproduced below:

“102. The Authority or the Appellate Authority may amend any order passed by it under section 98 or section 101, so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant or the appellant within a period of six months from the date of the order:

Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard”.

In the present matter, the applicant's ARA order was passed by the authority on 12.10.2018, as per the documents submitted on record at the time of final hearing. On going through the record, it is seen that, the applicant has not provided any copies of contract, entered into by them with MCGM at the time of hearing. Therefore, the applicant's contention that such copies were submitted during hearing is not accepted. Further, the applicant has filed rectification application on 10.10.2019 which is beyond the statutory limit of six months as prescribed under Section 102 of CGST Act/MGST Act, 2017. It is delayed and barred by limitation. Therefore, the said application is not found tenable under scope of rectification. Hence it is rejected.

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- 54/2018/Rectification -3/2019-20/B-

118

Mumbai, dt. 03/12/2019

Considering the facts on record and provisions under Section 102 of CGST Act/MGST Act, the application for rectification is barred by limitation and not maintainable. Hence it is rejected.



P. Vinitha Sekhar
P. VINITHA SEKHAR
(MEMBER)

A. A. Chahure
A. A. CHAHURE
(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.

A. A. Chahure
**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.