

WEST BENGAL AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
14 Beliaghata Road, Kolkata – 700015
(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

BENCH

Mr Brajesh Kumar Singh, Joint Commissioner, CGST & CX
Mr Joyjit Banik, Senior Joint Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called 'the GST Act'), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed thereunder, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	DWARKA PROSAD AGARWALA
Address	Haldibari Bazar, Cooch Behar, PIN-735122
GSTIN	19ACTPA1587F1ZD
Case Number	22 of 2021
ARN	AD191121001312Y
Date of application	May 11, 2021
Order number and date	19/WBAAR/2021-22 dated 31.12.2021
Applicant's representative heard	None

1.1 At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of these proceedings, the expression 'GST Act' would mean the CGST Act and the WBGST Act both.

1.2 The applicant is stated to be an agent of Indian Oil Corporation Limited (IOCL) and is engaged in the distribution of Superior Kerosene Oil for domestic purposes to fair price dealers. The applicant is entitled to supply the goods only to dealers which are permitted / approved by the Director of Consumer Goods, Department of Food and Supplies, Government of West Bengal and District Controller, Food and Supplies, Cooch Behar,

Government of West Bengal. Further, the price at which the applicant can supply as an agent along with the elements of such prices are fixed by the District Controller, Food and Supplies Cooch Behar, Government of West Bengal.

1.3 In view of the aforesaid business activities, the applicant has made this application under sub-section (1) of section 97 of the GST Act and the rules made there under raising following questions vide serial number 14 of the application in FORM GST ARA-01:

- Whether the applicant in the capacity of an agent would be covered within 'Fair Price shops' for the purpose of claiming the exemption?
- Whether the invoice raised by the applicant to the dealers under PDS would be covered in services 'to State Government'?
- Whether the other charges like agent's commission, agent's transport charges, stationery charges, H & E Loss etc. would be chargeable to GST or treated as exempt?
- Whether the supply of SKO along with other charges would be treated as a composite supply wherein the principal supply would be the supply of SKO?
- If these other charges are taxable under GST, what would be the rate of GST applicable on it?
- If these other charges are exempt under GST, would there a reversal of ITC attributable to such exempt supplies? Will the GST charged on the base price of SKO by IOCL from the applicant be treated as common input or input services for calculation of ITC reversal under Rule 42 of the CGST Rules 2017?

1.4 However, the applicant has submitted a letter through e-mail on 09.12.2021 and informed that he intends to withdraw the application unconditionally.

1.5 The request of the applicant to withdraw the application unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

In view of above, we rule as under:

RULING

The application filed by the applicant for advance ruling is disposed of, as being withdrawn unconditionally.

(BRAJESH KUMAR SINGH)
Member

West Bengal Authority for Advance Ruling

(JOYJIT BANIK)
Member

West Bengal Authority for Advance Ruling