

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)

Members present:

Dr Tanisha Dutta, Joint Commissioner, CGST & CX    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	CABCON INDIA LIMITED
Address	ROOM NO. 21, GROUND FLOOR, SWAIKA CENTRE, 4A POLLOCK STREET, DALHOUSIE, KOLKATA-700001
GSTIN	19AABCC2164P1ZC
Case Number	WBAAR 22 of 2023
ARN	AD190923001531B
Date of application	September, 12, 2023
Order number and date	23/WBAAR/2023-24 dated 29.11.2023
Present for Applicant	Mr. Narendra Purohit, Authorized Representative Mr. Sanjay Prasad, Authorized Representative

1.1 At the outset, we would like to make it clear that 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 fact of the case as it appears from the submission made by the applicant in FORM GST ARA-01 is that the applicant has made some mistakes while filing FORM GSTR-1 on the common portal for the financial year 2017-18. For example, due to wrong selection of State Code from the drop-down list, the portal has identified an intra-state supply to be an inter-state supply and vice versa. This has resulted in incorrect discharge of output tax liability.

1.3 The applicant clarifies that they have accounted actual GST liability in their books of accounts and discharged GST liability correctly through GSTR 3B. It is submitted that such errors have been detected in February 2023 while going through the process of checking of mismatch between GSTR 1 and GSTR 3B, as information received from GST portal. The applicant expresses its inability to amend those above mentioned mistakes occurred in 2017-2018.

1.4 In light of aforesaid circumstances, the applicant has filed this application under sub section (1) of section 97 of the GST Act and the rules made there under raising following issue vide serial number 14 of the application in FORM GST ARA-01:

Please guide us how to rectify the mistake which are showing in GSTR -1 (IGST short GST liability and CGST & SGST excess liability) of that month in 2017-2018 but tax during the month has been properly discharged by your assessee in correct head i.e. in IGST, CGST and SGST.

1.5 An applicant desirous of obtaining an advance ruling is required to file an application on the common portal in FORM GST ARA-01 accompanied by a fee of five thousand rupees under the CGST Act and the WBGST Act both.

1.6 Further, as per sub-section (2) of section 97 of the GST Act, the question on which the advance ruling is sought under this Act, shall be in respect of, —

- (a) classification of any goods or services or both;
- (b) applicability of a notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or services or both;
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

1.7 The question on which advance ruling is sought by the applicant is found not to be covered under any of the aforesaid clauses.

1.8 The applicant was allowed an opportunity for personal hearing and the aforesaid observation was brought to the notice of the authorised representative of the applicant in course of hearing. The authorised representative hadn't put any argument in favour of admissibility of the instant application.

1.9 We thus dispose of the application considering the facts of the case and issue raised by the applicant. Based on the facts stated earlier that the question on which advance ruling is sought by the applicant is not covered under any of the clauses under sub-section (2) of section 97 of the GST Act, we are of the view that there may not be any reason to accept the application made by the applicant for pronouncement of ruling. The application, therefore, is rejected.

(Dr TANISHA DUTTA)  
Member

West Bengal Authority for Advance Ruling

(JOYJIT BANIK)  
Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 29<sup>th</sup> November, 2023

To,

CABCON INDIA LIMITED

ROOM NO. 21, GROUND FLOOR, SWAIKA CENTRE, 4A POLLOCK STREET, DALHOUSIE,  
KOLKATA-700001

Copy to:

- (1) The Principal Commissioner, CGST & CX, 180, Shantipally, GST Bhavan, Rajdanga Main Road, Kolkata-700107
- (2) The Commissioner of Commercial Taxes, West Bengal, 14, Beliaghata Road, Kolkata-700015
- (3) The Sr. Joint Commissioner, Ezra Street Charge, 14, Beliaghata Road, Kolkata-700015
- (4) The Chief Commissioner, BBD Bag I Division, Kolkata North Commissioner, 180, Shantipally, GST Bhavan, Rajdanga Main Road, Kolkata-700107
- (5) Office Copy