

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	PROVAT KUMAR KUNDU
Address	22, Rabindra Sarani, Ranaghat, Nadia, West Bengal, Pincode-741201
GSTIN	19AAPFP4575J1ZG
Case Number	25 of 2021
ARN	AD1912210049284
Date of application	December 29, 2021
Order number and date	24/WBAAR/2021-22 dated 29.03.2022
Applicant's representative heard	Mr. Shubham Khaitan, Authorised Representative

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 an agent of Indian Oil Corporation Limited (IOCL) and is engaged in the distribution of Superior Kerosene Oil (SKO) for domestic purposes to fair price dealers. The applicant supplies the goods only to dealers which are permitted / approved by the Director of Consumer Goods, Department of Food and Supplies, Government of West Bengal. Further, the price at which the applicant can supply as an agent along with the elements of

such prices are also fixed by the District Controller, Food and Supplies, Government of West Bengal.

1.3 Entry serial number 11A of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 (as amended from time to time) exempts 'service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin' from payment of tax.

1.4 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:

- I. Whether the applicant in the capacity of an agent would be covered within 'Fair Price shops' for the purpose of claiming the exemption?
- II. Whether the invoice raised by the applicant to the dealers under PDS would be covered in service 'to State Government'?
- III. 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?
- IV. 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?
- V. If these other charges are taxable under GST, what would be the rate of GST applicable on it?
- VI. 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?

1.5 The aforesaid question on which the advance ruling is sought for is found to be covered under clause (a), (b), (d) and (e) of sub-section (2) of section 97 of the GST Act.

1.6 The applicant states that the question raised in the application has neither been decided by nor is pending before any authority under any provision of the GST Act.

1.7 The officer concerned from the revenue has raised no objection to the admission of the application.

1.8 The application is, therefore, admitted.

2. Submission of the Applicant

2.1 The applicant has been granted licence by the Director of Consumer Goods, Government of West Bengal for supply of P.D.S. Kerosene as an agent under the Oil Marketing Company namely Indian Oil Corporation Limited at an approved selling price to the tagged S.K.Oil Dealers and Permit Holders as directed by the Licensing Authority.

2.2 It is submitted by the applicant that it is obligatory from his part to comply with the provisions of the West Bengal Kerosene Control Order, 1968. Para 5(iv), 5A and 5B (iii) of the said order reads as follows:

Para 5(iv): "No Agent shall sell, supply or transfer Kerosene to any person other than an S K Oil Dealer duly licensed under Paragraph 6 of this order or a holder of Permit issued under Paragraph 11 of this order"

Para 5A: "Every agent after having allocation of S K Oil made by the DCG for distribution to S K Oil dealers shall take delivery of allocation from the concerned Oil Marketing Company. While making an allocation, the DCG shall consider the weekly or fortnightly requirements of the concerned agent on the basis of ration cards tagged and scales of distribution of S K Oil as may be fixed by the State Government from time to time and balance stock in hand".

Para 5B(iii): "The Agent shall not charge any excess price other than the fair price fixed by the State Government from time to time and shall issue a cash memo against sale of S K Oil to the Dealers".

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

2.4 It transpires from the price chart issued by the District Controller, Food and Supplies that the applicant is required to charge GST @ 5% only on the base price of Kerosene. On other charges like agent's commission, agent's transport charges, stationery charges, compensation on handling & evaporation loss, no GST is applicable as per the rate chart. The applicant, being bound to follow the price structure provided in the aforesaid rate chart, issues invoice charging GST @ 5% only on the price of kerosene.

2.5 The applicant submits that to arrive at the aforesaid interpretation of taxability of each of the elements, the District Controller, Food and Supplies Department, Government of West Bengal has placed reliance on the order issued by the Principal Secretary to the Government of West Bengal, Food and Supplies Department dated 3rd November 2017 which takes reference of Notification No. 1498-FT dated 22nd August 2017 of the Finance Department (Revenue), Government of West Bengal read with Notification No. 21/2017-Central Tax (rate) dated 22nd August 2017 to state that the tax rate would be NIL for both Central and State GST in respect of following:

'Service provided by Fair Price Shops (FPS) to State Government by way of sale of kerosene, sugar, edible oil etc. under Public Distribution System (PDS) against consideration in the form of commission or margin'.

2.6 According to the applicant, the aforesaid exemption in respect of supplies provided by a Fair Price Shop to State Government is not applicable in his case on the following reasons:

- The applicant does not own a 'Fair Price Shop' rather he supplies S.K.Oil to Fair Price Shops which in turn supplies to the consumers.

- The applicant receives consideration against such supply from the Fair Price Shops / dealers which establishes the fact that the supply is not made to the State Government but to Fair Price Shops /Dealers.

2.7 The applicant submits further that even if it is assumed that the other charges do get covered within the aforesaid exemption entry, the said exemption is applicable only if standalone supply of such services is made. However, where the supply is a composite supply, the nature of principal supply needs to be reviewed in order to determine taxability of other charges.

2.8 The applicant contends that supply of kerosene oil and other charges like transport, commission, stationery, H & E Loss etc. are naturally bundled in the ordinary course of business. Since there are two or more taxable supplies, this would be treated as a composite supply and the principal supply would be supply of Superior Kerosene Oil in the given case as it constitutes the predominant element of the composite supply. Therefore, rate of tax applicable on other charges would be the same as that on Superior Kerosene Oil i.e. 5% and other charges cannot be treated as exempt.

2.9 However, if the other charges are treated as exempt, ITC reversal under Rule 42 would only be attracted on the common input and input services since procurement of Superior Kerosene Oil from IOCL would be treated as fully attributable to the taxable supply i.e. supply of SKO to the Fair Price shops. It would not be attributable towards other charges recovered. Since it is attributable only towards taxable supplies and not exempt supplies, ITC reversal under Rule 42 should not be attracted on the procurement of SKO from IOCL.

2.10 The applicant further contends that admittedly he is earning commission and other charges under the Public Distribution System (PDS). However, the question arises whether he can qualify as a Fair Price Shops providing services to the State Government.

2.11 In this regard, the applicant draws attention to clause (4) of section 2 of the National Food Security Act, 2013 wherein 'Fair Price Shop' has been defined as under:

"fair price shop means a shop which has been licensed to distribute essential commodities by an order issued under Section 3 of the Essential Commodities Act 1955 to the ration card holders under the Targeted Public Distribution system"

2.12 The above definition thus covers fair price shops that have been licensed to distribute to the ration card holders under the Public Distribution System. The license would be issued under an order issued under Section 3 of the Essential Commodities Act 1955.

2.13 In exercise of the power conferred by Section 3 of the Essential Commodities Act 1955, the Government of West Bengal issued the West Bengal Public Distribution System (Maintenance & Control) Order, 2013 on 8th August 2013. The said order defines fair price shops as following:

"Fair Price Shop" means a shop engaged and licensed under this Control Order for distribution of public distribution commodities against ration documents"

2.14 Further, the West Bengal Kerosene Control Order 1968 defines 'S K Oil Shop'. Paragraph 3(t) of the order is reproduced below:

“S K Oil Shop means a shop belonging to S K Oil Dealer appointed and licensed under this Control order for distribution of S K Oil to consumers having valid Ration Cards”

2.15 It therefore appears that S K Oil shop refers to the following:

- a) The person should be S K Oil Dealer;
- b) He is appointed and licensed under West Bengal Kerosene Control Order, 1968;
- c) He is authorized to distribute to consumers having valid ration cards.

2.16 The applicant submits that he has satisfied condition (b) above as he is licensed to distribute S K Oil under West Bengal Kerosene Control Order. Further, as regards to condition (c), though he is not distributing to the consumers directly having ration cards, he is indirectly doing it through the dealers / permit holders.

2.17 However, as regards to condition (a), the applicant has referred the definition of “dealer” given in para 3(h) of the West Bengal Kerosene Control Order 1968, which reads as follows:

“dealer” means an individual person, or a registered partnership firm, or a registered Cooperative Society, or a Sangha or mahasangha of Self-Help Group working within a district in whose name a licence to sell S.K Oil under the Public Distribution System has been issued under clause 6.”

2.18 The applicant argues that the above-noted definition speaks that licence to sell S.K Oil under the Public Distribution System is to be granted under clause 6 of the West Bengal Kerosene Control Order 1968 so as to qualify as a dealer. However, the applicant has been granted the license under Para 5 of the said order.

2.19 According to the applicant, he satisfies definition of ‘Agent’ mentioned under Para 3(b) of the West Bengal Kerosene Control Order 1968:

“Agent means a person who executed an agreement with the concerned Oil Marketing company and has been granted a license under paragraph 5 of this order as an agent in West Bengal authorizing him / her to carry on trade in Kerosene as such agent”

2.20 The applicant is concerned that if GST is applicable on other charges and the same is not charged to the dealers in accordance with the order issued by the Food and Supplies Department, Government of West Bengal, then the said burden might be applicable on the said supply in the future. If the applicant wishes to revise the price by charging GST on these said other charges, it would need approval from the said Department of the Government of West Bengal.

2.21 If GST is not applicable on such other charges, this decision would provide certainty that the GST Department would not charge such taxes in future from the applicant.

2.22 In both the situations whether or not GST is applicable, the burden of taxes would be borne by the recipient and accordingly, the price fixed by the Food and Supplies Department, Government of West Bengal may / may not need revision by them.

3. Submission of the Revenue

The concerned officer from the revenue has expressed his view in writing as under:

3.1 The applicant, being an agent of IOCL and licensed by the Government of West Bengal sells SKO to PDS only in the Nadia District at a price fixed by the District Controller, Food & Civil Supplies, Nadia, Government of W.B. The price received by the applicant consists of two parts- (i) one part is the consideration received from PDS dealers for supply of SKO and (ii) other as consideration for services supplied as pure services to Government authority in relation to function entrusted to a Panchayat under Article 243G of the Constitution of India or function entrusted to a municipality under Article 243W of the Constitution of India. As per Notification no. 12/2007-Central Tax (Rate) dated 28/6/2017, pure services (excluding works contract services or other composite supply involving goods) provided to Central Government, State Government or Union territory or local authority or Government authority or government entity regarding functions which are entrusted to, in the case of Panchayats under Article 243G or in the case of municipality under Article 243W is exempted from levy of GST. Moreover, notification number 21/2017 dated 22/8/2017 has specified that tax rate would be nil for both Central and State GST in respect of HSN 9961 or 9962 for supply of service by fair price shops to Government for sale of SKO, sugar , edible oil etc against consideration in the form of commission or margin is nil. Supply of kerosene and food items through PDS is a function entrusted to Panchayat under Article 243G of the Constitution of India and entrusted to a municipality under Article 243W of the Constitution of India.

3.2 From the submission made by the petitioner before the Advance Ruling authority, it appears that the petitioner can sale SKO at the rate fixed by the District Controller, Food and Civil Supplies, Nadia, Govt of W.B. which is the same rate at which the applicant is procuring SKO from IOCL as an agent of the said Oil Marketing Company. Section 2(5) of the CGST Act,2017/ WBGST Act,2017 states that *'agent' means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another.*"

3.3 Section 15(2) (c) speaks that value of supply shall include any incidental expenses including commission and packing charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of service. In the instant case the applicant is charging commission to PDS dealers. However, in doing so, he is merely recovering the commission which he is eligible to earn from the IOCL in his capacity of an "agent". Hence such recovery amounts to reimbursement which is not leviable to GST. The applicant is supplying taxable goods SKO (HSN 271019) to the PDS and not any services to PDS. But in supplying SKO to PDS, the applicant is actually providing pure services to the District Controller, Food and Civil Supplies, Nadia, Govt of W.B. in relation to function entrusted to Panchayat under Article 243 G or to Municipality under Article 243 W of the Constitution of India and such service is specifically exempted by notification no 12/2017- Central Tax – Rate dated 28/6/2017.

3.4 Hence in view of the above discussion, it appears that the Commission element, though charged in the tax invoice issued by the applicant is exempted from levy of tax and likewise agent's transport charges, stationery charges, H & E loss are also reimbursement and not leviable to GST.

4. Observations & Findings of the Authority

4.1 We have gone through the records of the issue as well as submissions made by the authorised representative of the applicant during the course of personal hearing. We have also considered the submission made by the officer concerned from the Revenue.

4.2 The applicant has raised several questions in the application filed in FORM GST ARA-01. However, we find that the main issue involved in the instant case is to determine the value of supply of Superior Kerosene Oil (SKO) made by the applicant for domestic purposes to fair price dealers in terms of the license granted by the Director of Consumer Goods, Government of West Bengal.

4.3 The applicant has submitted that he charges GST @ 5% on his supply to fair price dealers only on the base price of kerosene as per the rate chart issued by the District Controller, Food and Supplies, Nadia, Government of West Bengal. He doesn't charge tax on other charges like agent's commission, agent's transport charges, stationery charges, compensation on handling & evaporation loss as the District Controller (F & S) has placed reliance on the order issued by the Principal Secretary to the Government of West Bengal, Food and Supplies Department dated 3rd November 2017 which takes reference of Notification No. 1498-FT dated 22nd August 2017 of the Finance Department (Revenue), Government of West Bengal read with Notification No. 21/2017- Central Tax (rate) dated 22nd August 2017 to state that the tax rate would be NIL for both Central and State GST in respect of following:

'Service provided by Fair Price Shops (FPS) to State Government by way of sale of kerosene, sugar, edible oil etc. under Public Distribution System (PDS) against consideration in the form of commission or margin'.

4.4 However we do not find any reference of the said order in the memo dated 01.10.2021 issued by the District Controller (F&S), Nadia (photocopy of the memo has been submitted by the applicant) on the subject matter of 'Revised retail price of S.K.Oil w.e.f. 01.10.2021.

4.5 We first take the issue to decide whether the exemption provided in the above-referred notification is applicable to the supply made by the applicant in the instant case. Since the said exemption is only in respect of 'services provided by Fair Price Shops to State Government', it is imperative to determine the following criterion:

- Whether the applicant can be regarded as a fair price shop;
- Whether the applicant is supplying to State Government;
- Whether the applicant, in the given case, is supplying services;
- Whether the applicant receives consideration in the form of commission or margin;

4.6 We find that the license in FORM-B granted by the Director of Consumer Goods, Government of West Bengal has been issued under Paragraph 5 of the West Bengal Kerosene Control Order, 1968. The applicant has been licensed as an Agent to sell P.D.S. Kerosene from authorized depot at an approved selling price to the Dealers and Permit Holders as directed by the Licensing Authority.

4.7 The status of the applicant, therefore, undisputedly appears to be an 'Agent' who has been licensed to sell P.D.S. Kerosene to the Dealers and Permit Holders.

4.8 The definition of 'agent' has already been referred earlier in para 2.19. The same is reproduced herein under:

“Agent means a person who executed an agreement with the concerned Oil Marketing Company and has been granted a license under paragraph 5 of this order as an agent in West Bengal authorizing him / her to carry on trade in Kerosene as such agent”

4.9 We find that the applicant has executed an agreement with the Oil Marketing Company namely Indian Oil Corporation Limited and has been granted a license under paragraph 5 of the West Bengal Kerosene Control Order, 1968 to carry on trade in Kerosene and thus the applicant satisfies all the conditions to qualify to be an 'agent'.

4.10 We now proceed to decide whether an agent can be regarded as a 'fair price shop' or not. It appears that a fair price shop is licensed to sell public distribution commodities against ration documents (refer: Para 2.13) i.e., a fair price shop supplies S.K.Oil, along with other public distribution commodities, to the ration card holders only.

4.11 The applicant, on the other hand, procures S.K.Oil from the Oil Marketing Company (Indian Oil Corporation Limited, in the given case of the applicant) and supplies the same to the dealers who in turn supplies it to the consumers i.e., the ration card holders. The Sub-Divisional Controller, Food & Supplies, Ranaghat issues delivery orders to the applicant for supply of S.K.Oil, which inter alia contains (i) Name of the S.K.Oil Retailer and (ii) Name of the tagged FPS Dealer.

4.12 In the light of the aforesaid facts, we are of the view that the applicant cannot be regarded as a 'fair price shop'. Since the entry serial number 11A of Notification No. 1498-FT dated 22.08.2017 [Central Notification No. 21/2017-Central Tax (Rate) dated 22.08.2017] specifically refers supply of services provided by Fair Price Shops (FPS) and the applicant doesn't qualify to be a 'fair price shop', we refrain to discuss on applicability of the other aspects of the supply as referred to in the said entry i.e., (i) whether the applicant is supplying services to State Government or (ii) whether the applicant receives consideration in the form of commission or margin.

4.13 According to the rate chart fixed by the District Controller, Food and Supplies, Nadia, Government of West Bengal, the applicant supplies S.K.Oil to dealers and issues invoices where tax is charged only on the base price of Kerosene although the applicant receives consideration in respect of other elements like agent's commission, agent's transport charges, stationery charges, compensation on handling & evaporation loss.

4.14 The officer concerned from the revenue has submitted that though the applicant is charging commission to PDS dealers, he is merely recovering the commission which he is eligible to earn from the IOCL in his capacity of an “agent”. Hence such recovery amounts to reimbursement which is not leviable to GST. Further, in supplying SKO to PDS, the applicant is actually providing pure services to State Government in relation to function entrusted to Panchayat under Article 243 G or to Municipality under Article 243 W of the Constitution of India which is specifically exempted vide entry serial number 3 of Notification No 12/2017-Central Tax – (Rate) dated 28.06.2017.

4.15 The officer concerned from the revenue thus divided the supply made by the applicant into two separate supplies as (i) supply of goods i.e., supply of SKO to PDS dealers and (ii) supply of pure services to State Government. The officer further observed that such supply of pure services to State Government is in relation to function entrusted to Panchayat under Article 243 G or to Municipality under Article 243 W of the Constitution of India.

4.16 On careful consideration of the submission made by the officer concerned from the revenue, we are unable to accept this interpretation since a supplier cannot provide a single supply to two different recipients at a particular point of time. Moreover, the applicant receives consideration from a single recipient i.e., the dealer who is permitted / approved by the Director of Consumer Goods, Department of Food and Supplies, Government of West Bengal.

4.17 A photocopy of “Kerosene/ Light Diesel Oil Dealership Agreement’ made between the applicant and Indian Oil Corporation Limited has been furnished by the applicant. We like to reproduce clause 11(a) of the said agreement wherefrom it appears that the applicant does not act as an agent on behalf of the Oil Marketing Company.

- *Clause 11(a): Dealer to act as ‘Principal’: In all contracts, engagements or transactions entered into by the dealer with the customers for the sale of products or otherwise, the dealer shall act and shall always be deemed to have acted as a principal and not as an agent or on account of the Corporation except to the extent if any, permitted by the Corporation in writing and the Corporation shall not in any way be liable in any manner in respect of any such contracts, engagements or transactions and/or in respect of any act or omission on the part of the dealer, his servants, agents and workmen in regard to such sale or otherwise.*

4.18 We therefore cannot accept the observation of the officer concerned from the revenue that the applicant is merely recovering the commission which he is eligible to earn from the IOCL in his capacity of an “agent”.

4.19 In the instant case, the applicant admittedly charges, other than price of kerosene, commission, transportation charges, stationery charges, compensation on handling & evaporation loss, to the recipient of goods i.e., dealers which are permitted / approved by the Director of Consumer Goods, Department of Food and Supplies, Government of West Bengal.

4.20 We are, therefore, of the view that the other elements involved in the instant supply shall not qualify for exemption. Therefore, the amount received by the applicant in this

regard shall form a part of the value of supply on which tax shall be levied in terms of sub-section (1) of section 9 of the GST Act. The value of supply, as per clause (c) of sub-section (2) of section 15, shall include 'incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services.' The aforesaid clause thus clearly specifies that in respect of supply of goods, any amount charged for anything done by the supplier at the time of, or before delivery of goods shall be a part of the value of supply.

In view of the above discussions, we rule as under:

RULING

Question: Whether the applicant in the capacity of an agent would be covered within 'Fair Price shops' for the purpose of claiming the exemption?

Answer: The applicant is found not to be a 'Fair Price Shop'.

Question: Whether the invoice raised by the applicant to the dealers under PDS would be covered in service 'to State Government'?

Answer: The applicant supplies to the S.K.Oil dealers under PDS and not to the State Government.

Question: 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?

Answer: The aforesaid charges form a part of the value of taxable supply and therefore shall attract tax.

Question: 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?

Answer: The applicant has been licensed to supply Superior Kerosene Oil which is supplied with transportation services. As a result, the supply can be regarded as a composite supply in terms of clause (30) of section 2 of the GST Act.

Question: If these other charges are taxable under GST, what would be the rate of GST applicable on it?

Answer: The supply shall attract tax @ 5% vide entry serial number 164 of Notification No. 34/2017-Central Tax (Rate) dated 13.10.2017 [W.B. State Notification No. 1798-F.T. dated 13.10.2017] on the entire value of supply.

Question: 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?

Answer: As the supply is held taxable and tax would be levied on the entire value of supply, the applicant would not require to reverse input tax credit on account of exempt supplies.

(BRAJESH KUMAR SINGH)
Member
West Bengal Authority for Advance Ruling

(JOYJIT BANIK)
Member
West Bengal Authority for Advance Ruling