

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 there under, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	WEST BENGAL HIGHWAY DEVELOPMENT CORPORATION LIMITED
Address	4 <sup>th</sup> & 5 <sup>th</sup> floor, HRBC Bhawan, Munshi Premchand Sarani, Kolkata-700021
GSTIN	19AABCW2596D1Z5
Case Number	WBAAR 27 of 2023
ARN	AD19112300808054L
Date of application	November, 24,2023
Order number and date	30/WBAAR/2023-24 dated 31.01.2024
Present for Applicant	Mr. Sri Somnath Dey, 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 In terms of clause (a) of section 95 of the GST Act, an advance ruling means a decision provided by this authority or the appellate authority, as the case may be, on matters or any questions specified in sub section (2) of section 97 or sub section (1) of section 100 of the GST Act in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant. An application for obtaining an advance ruling is to be made on the common portal in FORM GST ARA-01.

1.3 However, in the instant case, no question is found to have been raised by the applicant against the specified column of the application in FORM GST ARA-01. The applicant has enclosed an annexure with the application. The applicant, even in the said document so annexed, has not stated any questions on which the advance ruling is sought. The said document is found to be a statement on "Auditors' comments on Emphasis of Matter in Independent Auditors' Report for Financial Year 2021-2022 and Management Reply against the comment thereto."

1.4 The aforesaid fact was brought to the notice of the authorised representative of the applicant in course of personal hearing which has not been refuted.

1.5 In the light of above, we are of the view that there cannot be any reason to admit the application. 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: 31<sup>st</sup> January, 2024

To,

WEST BENGAL HIGHWAY DEVELOPMENT CORPORATION LIMITED

4<sup>th</sup> & 5<sup>th</sup> floor, HRBC Bhawan, Munshi Premchand Sarani, Kolkata-700021

Copy to:

- (1) The Principal Chief 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, Esplanade Charge, 14, Beliaghata Road, Kolkata-700015
- (4) The Assistant Commissioner, BBD Bag I Division, Kolkata North Commissioner, 180, Shantipally, GST Bhavan, Rajdanga Main Road, Kolkata-700107
- (5) Office Copy