



**AUTHORITY FOR ADVANCE RULING, HIMACHAL PRADESH**  
(Constituted under section 96 of HPGST/CGST Act, 2017)

BEFORE THE BENCH OF

- 1) Sh. Rakesh Sharma, Addl. Commissioner of State Tax (Member, SGST)
- 2) Sh. Abhay Gupta, Joint Commissioner of Central Tax (Member, CGST)

**Advance Ruling No. HP-AAR- 08/2019**


1.	Name & Address of the applicant	M/s Himachal Pradesh Horticulture Development Society, Shimla
2.	GSTIN of the applicant	02AABAH3797B1Z2
3.	Date of filing Form GST ARA-01	31.12.2019
4.	Represented by	Sh. Rakesh Sharma, Finance Controller & Sh Rajeev Sood, CA

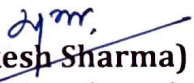
**ORDER**

1. The present application has been filed u/s 97 of Central Goods and Service Tax Act, 2017 and Himachal Pradesh Goods and Service Tax Act, 2017 by M/s Himachal Pradesh Horticulture Development Society (HPHDS), regarding GST on services received by HPHDS (A Govt owned & controlled society) from service provider outside India.
2. On scrutiny of the application, it was observed that the requisite fee has not been deposited by the applicant. The direction to this effect was issued in the first hearing held on dated 28<sup>th</sup> July, 2020. It was further decided that the date of submission of application for Advance Ruling will be counted from the day on which full amount of applicable fee has been deposited.
3. In the personal hearing proceedings scheduled today, Sh Rajeev Sood (CA), representative for the applicant submitted that the applicant was unable to setoff the requisite fees for advance ruling on GST common portal.

4. Section 97(1) of CGST Act, 2017 provides that *an applicant desirous of obtaining an advance ruling may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought. Similar provision is provided under section 97(1) of the HPGST Act, 2017.* The prescribed fee as per provisions of Rule 104 of CGST Rules, 2017 is Rs 5000/- under CGST head. Rule 104 of HPGST Rules, 2017 also provides for a fee of Rs 5000/- under SGST head. Since the Advance Ruling has been sought with regards to applicability of provisions of CGST Act and HPGST Act, therefore the prescribed fee would be Rs 5000/- each under CGST & SGST heads.
5. Further, section 98(2) empowers the Authority to either admit or reject the application by order, after examining the application and the records called for, after hearing the applicant or his authorised representative and the concerned officer or his authorised representative. *Provided further that no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:*
6. Since the application in this case is not accompanied by requisite fee of Rs 10,000/- (i.e Rs 5,000/- each under CGST and SGST), therefore the same is rejected. This ruling however does not in any way affect the right of the applicant to file a fresh application for seeking ruling on the same points provided it satisfies the provisions of section 97(1) of the CGST/ HPGST Act, 2017.

Announced  
Dated : 21.09.2020  
Place : Shimla

  
(Abhay Gupta)  
Member (Centre)

  
(Rakesh Sharma)  
Member (State)

To

M/s Himachal Pradesh Horticulture Development Society  
Dyerton Bizhub Commercial Complex  
Talland bypass

Khalini Shimla -1

Endst. No HP - AAR - 08/2020 - 24476-81 dt 24-09-2020

Copy to:

1. The Principal Chief Commissioner of Central Goods & Service Tax, Chandigarh
2. The Commissioner of State Taxes & Excise, Himachal Pradesh
3. The Commissioner of Central Goods & Service Tax, Himachal Pradesh