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	<b>KERALA AUTHORITY FOR ADVANCE RULING</b> <b>GOODS AND SERVICES TAX DEPARTMENT</b> <b>TAX TOWER, THIRUVANANTHAPURAM</b>
	<b>BEFORE THE AUTHORITY OF : Shri. B.G. Krishnan IRS &amp;</b> <b>: Shri. B.S. Thyagarajababu B.Sc, LL.M</b>

Legal Name of the applicant	Mr.Sutapa Sutradhar
GSTIN	32CLWPS1677J1ZB
Address	Venus Fire Protection, Kururuya Durga, Amrai, Durgapur, West Bengal.
Advance Ruling sought for	Casual Taxable Person could not complete GST registration due to GSTN Portal problems. Request for refund of amount paid.
Date of Personal Hearing	26.09.2018
Authorized Representative	Nil.

**ADVANCE RULING No. KER/ 18 /2018 Dt.26.09.2018**

The applicant was a casual taxable person doing business on fireworks. In order to doing business during Deepawali season, on 09.11.2017 dealer had deposited CGST of Rs.81,000/- and SGST of Rs.81,000/- vide CPIN 17113200012674. But he could not complete registration process due to GSTN related issues. Hence filed application for advance ruling for getting refund of deposited amount.

There was no representation on the date of hearing. As per Sub-Section (2) of Section 97 of GST Laws, the question on which the advance ruling is sought under GST Act shall be in respect of,-

- (a) classification of any goods or services or both;
- (b) applicability of notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or service or both;

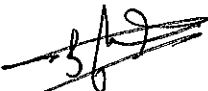
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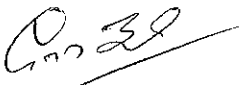
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

The request of the applicant is relating with refund of tax paid as he could not complete registration as Casual Taxable Person due to GSTN Portal problems. It is not a matter coming under the scope of Section 97 of GST Laws.

In view of the observations stated above, the following rulings are issued:

The issues relating to refund of tax paid and failure to complete the registration as Casual Taxable Person due to GSTN Portal problems is not a matter coming under the purview of Advance Ruling.

  
B.G. Krishnan IRS  
Joint Commissioner of Central Tax  
MEMBER

  
B.S. Thyagarajababu, B.Sc, LL.M  
Joint Commissioner of State Tax  
MEMBER

To

Mr. Sutapa Sutradhar  
Venus Fire Protection, Kururuya Durga, Amrai,  
Durgapur, West Bengal.