

MAHARASHTRA AUTHORITY FOR ADVANCE RULING**GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.****(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)****BEFORE THE BENCH OF****(1) Shri. Rammohan Rao, Additional Commissioner of Central Tax, (Member)****(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)**

ARN No	AD270120008893D
GSTIN Number, if any/ User-id	27AAGCM3981R1ZL
Legal Name of Applicant	M/s. MUMBAI AVIATION FULE FARM FACILITY PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	MUMBAI AVIATION FULE FARM FACILITY PRIVATE LIMITED, OPPOSITE ITC MARATH HOTEL, SAHARA POLICE STATION ROAD, CST AIRPORT, SAHARA, ANDHARI (EAST), MUMBAI :400099
Details of application	GST-ARA, Application No. 126 Dated 18.03.2020
Concerned officer	MUM-VAT-E-645, LTU-002, MUMBAI
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Service Provision, Leasing Business, Service Recipient
B Description (in brief)	The business of the Company is to operate & maintain existing Aviation Fuel farm facilities and provide into-plane services at CSI Airport, Mumbai. Also, to develop, operate & maintain the new Integrated Fuel farm Facility on Open access basis.
Issue/s on which advance ruling required	Admissibility of input tax credit of tax paid or deemed to have been paid
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below

NO.GST-ARA- 126/2019-20/B- 107**Mumbai, dt. 01/12/2022****PROCEEDINGS****(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)**

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by **M/s. Mumbai Aviation Fuel Farm Facility Private Limited** the applicant, seeking an advance ruling in respect of the following questions.

"Where inputs are consumed in the construction of an immovable property outside MAFFFL's licensed premises which are meant and intended to be for the provision of taxable output services, whether input tax credit was available to the assessee?"



At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

2. FACTS AND CONTENTION – AS PER THE APPLICANT

"A. Statement of the relevant facts having a bearing on the questions on which the Advance Ruling is required."

1. Mumbai Aviation Fuel Farm Facility Private Limited (MAFFFL) is having its registered office at Opp. ITC Maratha, Sahar Police Station Road, CSI Airport, Sahar, Andheri (E), Mumbai.
2. MAFFFL desires to create a modern and efficient aviation fuel facility to cater to the needs of airlines operating from CSIA. MAFFFL has undertaken the development of the Integrated Facility. "Integrated Facility" means the integrated aviation fuelling facility to be constructed and developed at the Integrated Facility Site, by modifying and upgrading the Existing Facilities, adding additional capacity and developing new facilities. MIAL, Indian Oil Corporation Limited ("IOCL"), Bharat Petroleum Corporation Limited ("BPCL") and Hindustan Petroleum Corporation Limited ("HPCL"), (IOCL, BPCL and HPCL are collectively referred to as the "Oil PSUs") have formed a joint venture company, under the name and style 'Mumbai Aviation Fuel Farm Facility Private Limited (MAFFFL).
3. MAFFFL has obtained registration and holding valid GST registration certificate issued under Central Goods and Services Tax Act, 2017 ("CGST Act").
4. MAFFFL is in the business of providing fuel infra service wherein the ATF of Oil PSUs is stored in the storage tank. With the help of Fuel Hydrant System, the fuel is supplied to the airlines. The Connector Pipeline Laying and Associated works form the important part of Fuel Hydrant System and without this activity, the fuelling to the airlines will not take place.
5. **"Connector Pipeline Laying and Associated Works for Fuel Hydrant System at CSIA"** includes but not limited to performing all mechanical works related laying of connector pipelines from Integrated Fuel Farm facility to the existing Fuel Hydrant Network at CSIA including associated civil, electrical, instrumentation and cathodic protection works like construction of valve chambers, installation of valves, installation of actuators to all the valves in the existing Fuel hydrant network apart from the valves in the newly laid connector lines, Temporary Cathodic protection for protection during construction commissioning period, Permanent Cathodic protection commissioning assistance.
6. With the help of Fuel Hydrant System, the fuel is supplied to the airlines. The Connector pipeline laying and associated works form the important part of Fuel Hydrant System and without this activity, the fuelling to the airlines will not take place. The applicant is setting up **Connector Pipeline for Fuel Hydrant System at CSIA, Mumbai.**
7. The work related to laying Connector pipeline is approximately 4 km. MAFFFL has been carrying out this activity in the area from its project site at Santacruz, T1, CSMIA to airside. The area of project site is under the License Agreement with MIAL for which MAFFFL pays License Fee to MIAL. For laying connector pipeline up to airside, the specific approval is



obtained from MIAL. The total length of connector line to be constructed is approx. Rs 4 km. **Out of total length of Connector Pipeline, 10% of the pipeline falls in the area licensed to MAFFFL and rest of pipeline length falls in the area which is outside the project sits.**

Provision of GST

1. Section 16 of the CGST Act deals with the eligibility of taking **input tax? Credit ('ITC')** and the conditions to be fulfilled by the registered person. Section 16(1), inter alia, states that a registered person shall be entitled to take ITC on goods and services used or intended to be used in **the course or furtherance of his business**. Section 16(1) is reproduced her under for ready reference:

"16. (1) Every registered person shall, subject to such conditions and restrictions **as may be prescribed and in the manner specified in section 49, be entitled to take credit** of input tax charged on any supply of goods or services or both to **him which are used or intended to be used in the course or furtherance of his business** and the said amount shall be credited to the **electronic credit ledger of such person**"

...emphasis supplied

2. Further, Section 17(5) of the CGST Act provides that in certain cases, input tax credit will not be available even if the goods or services are used in the course of furtherance of business. The relevant portion of section 17(5) is extracted as under:

"(5) Notwithstanding anything contained in sub-section (1) of section 16 and subsection (1) of section 18, input tax credit shall not be available in respect of the following, namely:-

(c) works contract services when supplied for construction of an immovable property other than plant and machinery) except where it is an input service for further supply of works contract service; (d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or **furtherance of business**.

Explanation.- For the purposes of this chapter and Chapter VI, the expression "plant and machinery" means **apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes**

- i. land, building or any other civil structures;
- ii. **Telecommunication towers; and**
- iii. Pipelines laid outside the **factory premises**."

... Emphasis supplied

3. Thus, the restriction on availment of ITC under Section 17(5)(c) and 17(5)(d) is not applicable in case where the goods or services are used for construction of Plant and Machinery. However, as per the explanation to Section 17, Plant and Machinery does not includes a pipeline laid outside the factory premises. As a consequence, the ITC of goods and services used for construction of a pipeline laid down outside the factory would not be available in terms of Section 17(5) (c) and 17(5) (d),



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4. The applicant's key activity is proving the services for supply to aircraft, which inter alia includes **delivery in a form and manner which** is consumable, usable and saleable. Hence, the provision of the ATF to the nearest practical delivery point i.e. refueller, is an integral and essential part of the economic activity being carried out by the applicant.
5. Therefore, the connector pipeline connecting the storage tanks to the refueller, which is immovable in nature, forms Plant and Machinery.
6. Thus, the disallowance of ITC under section 17(5)(c) and 17(5)(d) would not be attracted in case of connector pipelines constructed by the applicant.
7. Based on the Outcome on the Outcome on of Orissa High Court, Cuttack; Dated 17th April 2019 of the Write Petition filed by M/s Safari Retreats Private Limited V/s Chief Commissioner of the GST Department. It gives support to claiming of ITC received for any immovable property constructed for Furtherance of Business. The Delhi High Court has also issued a notice to the Department on a similar matter.
8. Under the aforesaid peculiar circumstances, we request for Advance Ruling regarding the availability of ITC of GST paid on goods and services used for construction of connector hydrant pipeline.

B. STATEMENT CONTAINING APPLICANT'S INTERPRETATION OF LAW AND/OR FACTS

1. The GST Law brought with it a fresh tax rate structure and the availability of additional input tax credit. Section 17(5) of the CGST Act, 2017 and the respective state GST Acts have led to a paradoxical situation by denying credits as the objective of the GST is free flow of credits when the output is in the course or furtherance of business. Many hotels, malls and real estate and infrastructure renting companies have been denied input tax credit on construction services under the GST mechanism.
2. Writ, petition filed before Orissa High Court challenging denial of ITC to real estate companies, hotels, malls in cases where construction is undertaken by the Company itself.
3. Facts: M/s Safari Retreats Private Limited ("the Petitioner") is engaged in carrying on business activity of constructing shopping malls for the purpose of letting out of the same to numerous tenant and lessees. The Petitioner purchased cement, steel, sand, Aluminium, wires, etc., in bulk. Additionally, it also availed services like consultancy service, architectural services, legal and professional service etc. As these supplies were taxable, the Petitioner had accumulated input tax credit in respect of purchases of inputs and input services. It applied for availing credit, however, by applying section 17 (5) (d) of the CGST Act, the Revenue took a view that input tax credit shall not be available in respect of goods and services or both received by a taxable person for construction of an immovable property (other than plant and machinery) on his own account including when such goods or services or both are used in the course of furtherance of business. The benefit of input tax credit was denied to the Petitioner.
4. **Issues Involved: The key issue raised before the Court was**



- a. Where inputs are consumed in the construction of an immovable property which is meant and intended to be for the provision of taxable output services, whether input tax credit was available to the assessee?
- b. Held; The Hon'ble Orissa High Court in *Safari Retreats Private Limited V/s Chief Commissioner of Central Goods & Service tax* in W.P. (C) No. 20463 of 2018 vide order dated April 17 2019 read down section 17 (5) (d) of the CGST Act for the purpose of interpretation in continuation to give benefit to the person who has paid GST and it has to be interpreted in continuity of the transaction since rent income is arising out of the malls which are constructed after paying GST on different items. **If input tax credit is denied on building meant and intended to be let out, it would amount to treating the transaction as identical to a building meant and intended to be sold.** Further, treatment of these two different types of transactions as one for the purpose of GST, is contrary to the basic principles regarding classification of subject matter of tax levy and, therefore, violative of Article 14 of the constitution.
- c. Hence, the interpretation adopted by the Revenue is frustrating the objective of the CGST and other respective state GST Acts in as much as the petitioner in that case has to pay huge amount without any basis, Relying on (1999) 2 SCC 361, the very purpose of the credit is to give benefit to the assessee. Therefore, if the Petitioner is required to pay GST on the rental income arising out of the investment on which he had paid GST, it is required to have the input tax credit on the GST.

5. Delhi High Court has also issued notice to Revenue in similar matter.

- a. On the same lines, the Delhi High Court issued notice to Revenue while hearing Petitioner's challenge to section 17 (5) (c) & (d) of the CGST Act pertaining to blocked credit for hotels. The revenue in this case denied input tax credit on procurement of goods and services including works contract used for immovable property construction. This petition was filed seeking to declare section 17 (5) of the CGST Act, 2017 to be ultra-vires of Article 14 of the Constitution of India, as same is violating its fundamental right. The petitioner has also requested for formation of High-Level Committee for addressing interpretational issues. The matter is listed on August 29, 2019. Citation: (TS-353-HC-2019(DEL)-NT).

6. Conclusion

- a. On the one hand, amendments have been carried out in the CGST Act to widen the scope of input tax credit, while on the other, the aforesaid provision (section 17(5) (c) & (d)) stands against the objectives of GST and accordingly have been challenged on the ground of arbitrariness and vagueness.
- b. The outcome of these ruling for cases where input tax credit is denied when the output is in the course or furtherance of business would provide relief of availing credit and clarity to trade and industry and might facilitate in eliminating the unwarranted litigation on the issues in future.
- c. Since the Pipeline being constructed by MAFFFL is being used in the course or furtherance of business. The connector pipeline is not a separate pipeline laid outside the premises terminating outside the premises but is in fact an extension of the pipeline outside the MAFFFL premises which is necessary to complete the delivery of the fuel to the aircraft and is part of an Integrated Facility.



- d. Input credit of GST for laying pipeline work outside licensed area of MAFFFL should be admissible.
- e. To conclude we would like to mention that in our view the ITC on the capital expenditure incurred in laying the connector pipeline. Which has been hitherto reported as ineligible ITC in the GSTR3B return should be eligible for claiming ITC since final service provided by MAFFFL cannot be completed without the connector pipeline."

03. CONTENTION – AS PER THE CONCERNED OFFICER:

Officers Submission Dated 16.06.2022, reads as under:

SUBMISSION:-

- M/s Mumbai Aviation Fuel Farm Facility Pvt. Ltd. (MAFFFL) has submitted an application form GST ARA-01 for Advance Ruling.
- The question on which the Advance Ruling is required is
"Where inputs are consumed in the construction of an immovable property outside MAFFFL's licensed premises which are meant and intended to be for the provision of taxable output services, whether input tax credit was available to the assessee?"
(Availment of ITC on connector pipeline to airport fuel hydrant system)

Submission by the Applicant-

- The applicant has submitted that he is engaged in the business of supplying the fuel to the aircraft with the help of Fuel hydrant system. Also submitted the nature of the business as under-

With the help of Fuel Hydrant System, the fuel is supplied to the airlines. The Connector Pipeline Laying and Associated works for man integral part of Fuel Hydrant System and without this, the fuelling to the airlines cannot take place.

- The Fuel Hydrant system at MAFFFL is in a loop configuration with both ends of the loop with in the Licensed MAFFFL's premises.
- There are multiple points in the loop of the fuel hydrant system where branches and pit valves are installed from where fuel can be withdrawn and filled into aircraft by mobile machinery called dispensers. The tanks, pumps, electrical and automation facilities as well as part of the hydrant system is housed with the premises of MAFFFL, which is leased from MIAL, whereas the balance hydrant system is located within the airport.
- MAFFFL owns the whole system including the tanks and the Fuel Hydrant System with the connector pipelines. This system constitutes the entire setoff plant and machinery required to complete the sales of ATF to the aircraft.



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- The entire system, is installed underground, or on foundations etc. and is immovable in nature. For laying connector pipeline up to airside, the specific approval is obtained from MIAL.

With the above submission appellant submitted the summary :-

MAFFFL premises is not a factory as no manufacture or processing of ATF is involved (only receipt, storage and delivery).

- Fuel hydrant system is different from a typical pipeline as it is in loop with multiple points from which fuel can be filled into aircraft. The start and end of the loop is within the MAFFFL premises. Without the Fuel Hydrant system the fueling to the airlines cannot take place and taxable point of supply at the wing tip of the aircraft cannot be completed. View above, the connector pipelines is to be considered as plant and machinery integral to the facility serving the aircraft fueling needs of Mumbai airport. Hence ITC on the GST paid on works done for entire connector line and be admissible to be assessed. Submission
- MAFFFL has not availed the ITC on the same in the cash ledger pending for final advance ruling hearing from the Hon. GST authority but has filed the same in the GSTR9 return in separate ledger for the FY 2019-20, 2020-21 and 2021-22.

With this submission appellant has prayed for-

- The ITC on the GST paid on construction of the Connector pipeline should be allowed considering following:
 - i) Connector Pipeline is an integral part of the Fuel Hydrant system without which the sale at the wing tip of the aircraft cannot be completed
 - ii) Though the spread of the pipeline (which is part of plant and machinery) is outside the MAFFFL's premises (MAFFFL's premises is not a factory), it is in a loop of hydrant system which both originates and terminates in MAFFFL's premises.
 - iii) The final taxable supply of ATF to the end consumer i.e the Airlines at the wing tip of the aircrafts cannot be completed without this connector pipeline which is part of Fuel hydrant system.
 - iv) Connector Pipeline Laying and Associated Works for Fuel Hydrant System at CSIA" includes but not limited to performing all mechanical works related laying of connector pipelines from Integrated Fuel Farm facility to the existing fuel Hydrant Network at CSIA including associated civil, electrical, instrumentation and cathodic protection works like construction of valve chambers, installation of valves, installation of actuators to all the valves in the existing Fuel hydrant networks apart from the valves in the newly laid connector lines, Temporary cathodic protection for protection during construction



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- v) The connector pipeline is not a separate pipeline laid outside the premises terminating outside the premises but is in the fact an extension of the pipeline outside the MAFFFL premises which is necessary to complete the delivery of the fuel to the aircraft and is part of Integrated Facility.

Comments:-

- Mumbai Aviation Fuel Farm Facility Pvt. Ltd. Is a joint venture formed by MIAL and oil PSU's ie. I.O.C.L. , B.P.C.L and H.P.C.L.
 - MAFFFL is in the business providing fuel infra service wherein the fuel is stored in the stored tanks and with the help of Fuel Hydrant system it is supplied to the airlines.
 - Applicant has claimed the Input Tax credit on the inputs consumed in the construction of connector pipelines which connects the storage tanks to the refueller which forms the part of the plant and machinery but the said pipelines are situated outside the licensed area of MAFFFL.
 - Whereas the Section 17(5) of MGST Act, 2017 provides as under
 - a)
 - b)
 - c) works contract services when supplied for construction of an immovable property [other than plant and machinery] except where it is an input service for further supply of works contract service;
 - d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.
- Further section 17(6) of MGST Act, 2017 explains as under
The Government may prescribe the manner in which the credit referred to in sub section (1) and (2) may be attributed.

Explanation – for the purposes of this Chapter and Chapter VI, the expression “plant and machinery” means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes –

- i. Land, building or any other civil structures;
- ii. Telecommunication towers; and
- iii. Pipelines laid outside the factory premises.”

Conclusion:



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- The provision as per section 17 (6) of the MGST Act, 2017 it is pretty much clear that the expression means apparatus, equipment and machinery fixed to the earth by foundation or structural support that are used for making the out word supply of goods or services or both.
- In the present case applicant submits that the connector pipeline is not separate pipeline laid outside the premises terminating outside the premises but it is an extension of the pipeline outside the MAFFFL premises which is necessary to complete the delivery of the fuel.
- The above submission completes all the norms specified in the provision under section 17(6) for denial of ITC ie.
 - i) The connector pipeline is part of apparatus, equipment and machinery ,
 - ii) It is fixed to earth by foundation and it is used for making supply of fuel
 - iii) And lastly it is a pipeline whether it is separate or connected but it is situated outside the factory premises.

Hence, it is humbly submitted that considering all the facts the ITC claimed by the applicant as per the proceeding of this Advance Ruling is not allowable as per the provisions of the law.

04. HEARING

Preliminary hearing in the matter was held on 08.06.2021. The applicant was represented by Authorized Representatives Shri. Debashish Goswami, learned CEO, Shri. Ajay Devre, learned Finance Manager, Smt. Simmi Gugnani, learned CFO, Shri. Ashish Matani, learned Tax Consultant. The Jurisdictional officer Shri Sanjay Nikam, learned Deputy Commissioner, MUM-VAT-E-620, LTU-2 was present. The Authorized Representatives made oral submission with respect to admission of their application. The application was admitted for further process.

The application was admitted and called for final hearing on 31.05.2022 and on 20/10/2022. The applicant was represented by Authorized Representatives Shri. Debashish Goswami, learned CEO, Smt. Simmi Gugnani, learned CFO, and Shri Shailesh Kaushik, learned Tax Consultant. They attended the online hearing and made oral and written submissions alongwith online presentation. The Jurisdictional Officer Shri Rajendrda Pednekar, learned Dy Commissioner (in charge) also attended and later filed the written submissions as above. We have heard both the sides.

05. OBSERVATIONS AND FINDINGS:

5.1 The applicant MAFFFL is in the business of providing fuel infra service wherein the ATF of Oil PSUs is stored in the storage tank. The applicant is setting up **Connector Pipeline for Fuel Hydrant System at CSIA, Mumbai**. With the help of Fuel Hydrant System, the fuel is supplied to the airlines. The applicant contended that the Connector Pipeline Laying and Associated work forms the important part of Fuel



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Hydrant System and without this activity, the fuelling to the airlines will not take place. The applicant admits that the work related to laying Connector pipeline is approximately 4 km.

The applicant MAFFFL has been carrying out this activity in the area from its project site at Santacruz, T1, CSMIA to airside. The area of project site is under the License Agreement with MIAL for which MAFFFL pays License Fee to MIAL. For laying connector pipeline up to airside, the specific approval is obtained from MIAL. The total length of connector line to be constructed is approx. 4 km. It is further specifically admitted by the applicant that (out of total pipeline work), if one takes the Total length of Connector Pipeline, the 10% of the pipeline falls in the area licensed to MAFFFL and the rest of pipeline length falls in the area which is outside the project.

5.2. The Section 16 of the CGST Act deals with the eligibility of taking input tax Credit ('ITC') and the conditions to be fulfilled by the registered person. The Section 17(5) of the CGST Act provides that in certain cases, input tax credit will not be available even if the goods or services are used in the course of furtherance of business. The relevant portion of section 17(5) reads as under:

"(5) Notwithstanding anything contained in sub-section (1) of section 16 and subsection (1) of section 18, input tax credit shall not be available in respect of the following, namely:-

*(c) works contract services when supplied for construction of an immovable property other than plant and machinery) except where it is an input service for further supply of works contract service; (d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or **furtherance of business.***

*Explanation.- For the purposes of this chapter and Chapter VI, the expression "plant and machinery" means **apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes —***

- ii. land, building or any other civil structures;*
- ii. Telecommunication towers; and*
- iii. **Pipelines laid outside the factory premises.***

... Emphasis supplied

5.3 Thus, it is clear that as per the explanation to Section 17, Plant and Machinery does not include a pipeline laid outside the factory premises. As a consequence, the ITC



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of goods and services used for construction of a pipeline laid outside the factory premises is not available in terms of Section 17(5) (c) and 17(5) (d) of the GST Act.

- 5.4 As per the applicant, connector pipeline connecting the storage tanks to the refueller, which is immovable in nature, forms Plant and Machinery, which contention does not hold merit. Their key activity is providing the services, for supply to aircraft, which inter alia includes delivery in a form and manner which is consumable, usable and saleable. Hence, as per applicant, the provision of the ATF to the nearest practical delivery point i.e. refueller, is an integral and essential part of the economic activity being carried out by the applicant. Therefore, as per the applicant, the connector pipeline connecting the storage tanks to the refueller, which is immovable in nature, forms Plant and Machinery. Para 7 of the ARA application - **FACTS AND CONTENTION** – filed by the applicant, reads as under:
“Out of total length of Connector Pipeline, 10% of the pipeline falls in the area licensed to MAFFFL and rest of pipeline length falls in the area which is outside the project sits.”

In the backdrop of facts relating to placing 90% of the pipeline beyond their licensed area, it cannot be construed that said only pipeline outside the licensed premises is forming part of plant and machinery. The legal provisions are very much clearly worded and unambiguous.

At the time of final argument the applicant tried to argue that it is not factory, so the impugned clause is not applicable to it. However, what is important is the spirit of law and the facts of the case. So after considering the facts in totality and the legal provisions, we are of the view that there is no merit in such arguments.

- 5.5 The sole issue involved in the present case is regarding entitlement of ITC with regard to the said pipeline. The applicant has failed to establish how it is entitled to ITC in the presence of the express legal bar to claim such ITC. Apart from the entitlement of ITC, in respect of said 90% of the pipeline outside their premises, there is no other issue involved in the present case. Hence, the question is answered accordingly.

06. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

ORDER

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

For reasons as discussed in the body of the order, the questions are answered thus



Question: - “Where inputs are consumed in the construction of an immovable property outside MAFFFL's licensed premises which are meant and intended to be for the provision of taxable output services, whether input tax credit was available to the assessee?”

Answer: - In the negative.



M. Rammohan Rao
M. Rammohan Rao
(MEMBER)

T. R. Ramnani
T. R. Ramnani
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on **gst.gov.in** for online appeal application against order passed by Advance Ruling Authority.