

**GIB/AP/M.S SINO/28.03.18/AAR-93**

**Advance Ruling Category :** Input Tax Credit

**State :** Andhra Pradesh

**Order No.:** GIB/AP/M.S SINO/28.03.18/AAR-93

**Name of Entry :**  
M/s Sino Resources

**Date :** 28-03-2018

**Product/ Service Involve :**  
ITC on Clean Environment Cess

**Breif Issue :**

Whether Input Tax Credit ( ITC) is available on clean environment(energy) cess, paid at the time of import of coal?

**Decision of Advance Ruling Authority :**

The subject application filed by the applicant is beyond the authority, as it is beyond the domain of 97(2) of CGST Act 2017. Therefore application is not admitted under Section 98(2) of CGST Act.