

**GIB/GJ/PON PURE/30.10.17/AAR-56**

**Advance Ruling Category :** Place of Supply

**State :** Gujarat

**Order No.:** GIB/GJ/PON PURE/30.10.17/AAR-56

**Name of Entry :**

M/s. Pon Pure Chemical India Pvt. Ltd

**Date :** 30-10-2017

**Breif Issue :**

- (i) Whether the authority is within jurisdiction to admit application especially on the issue of 'place of supply'?
- (ii) Whether the issue is related to Customs or is related to Goods and Services Tax?

**Decision of Advance Ruling Authority :**

The application for Advance Ruling dated 01.08.2017 of M/s. Pon Pure Chemical India Private Limited is rejected, under sub-section (2) of section 98 of the CGST Act, 2017 and the GGST Act, 2017.