

**GIB/MH/CMS Info/31.10.2019/AAAR-39**

**Appellate Advance Ruling Category :** Input Tax Credit

**State :** Maharashtra

**Order No.:** GIB/MH/CMS Info/31.10.2019/AAAR-39

**Name of Entry :**  
CMS Info Systems Ltd.

**Date :** 31-10-2019

**Product/ Service Involve :**  
Motor Vehicle

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant has sought the advance ruling for the following issues :

In the case of CMS Info Systems Limited, wherein reverting its earlier ruling, Hon'ble AAAR , Maharashtra held that since it has been established that money, transported by the Appellant in the cash- carry vans, can be considered as goods, ITC in respect of the cash carry vans used for the transportation of cash will be available to the Appellant in accordance with provisions of Section 17(5) (a)(ii) of the CGST Act,2017 (pre- amendment).

It was observed that what is being transported by them in the cash-carry vans is not the money but the goods for them, as they cannot use such money for the purpose, whatsoever.

**Decision of Advance Ruling Authority :**

**Decision**

The appellant has filed an appeal before the Appellate Authority for Advance Ruling. The Ruling passed by the Advance Ruling Authority can be found on the [GIB/MH/CMS INFO/19.03.18/AAR-135](#)

As per the AAAR in its first ruling on 6th August 2018, not allowed credit on purchase of motor vehicles i.e, cash carry vans, treating cash is not good. AAAR on "CMS Info" dated 06.08.2018 can be found on [GIB/MH/CMS/06.08.2018/AAAR-19](#)

Assessee approached to high court which asked appellate authority to consider the points raised by assessee. It has been established that money transported by the appellant in the cash carry vans, can be considered as goods, ITC in respect of the cash carry vans used for the transportation of cash will be available to the Appellant in accordance with the provisions of section 17(5)(a)(ii) of the CGST Act,

2017. On intervention of HC, AAAR gave another order on 31st Oct'2019 **allowing credit on cash carrying vans.**