

**GIB/TN/Johnson/24.04.2020/AAR-372**

**Advance Ruling Category :** Supply

**State :** Tamil Nadu

**Order No.:** GIB/TN/Johnson/24.04.2020/AAR-372

**Name of Entry :**

M/S. JOHNSON LIFTS PRIVATE LTD.

**Date :** 24-04-2020

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant M/s. Johnson Lifts Private Limited is registered under GST with GSTIN 33AAACJ0838Q1ZD. They are engaged in the business of supplying, erecting and commissioning of elevators & escalators in building.

The applicant, seeking an advance ruling in respect of :

Whether Sl.No. 3(v)(b) of Notfn. 11/2017-CT (Rate) is available when such building consists of more than one residential unit and falls under the definition of “residential complex” when (a).such building consist of more than one residential unit.

The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a copy of Challans evidencing payment of application fees of ? 5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST.

*In the case at hand, the applicant in their application and during the hearing and thereafter, has not furnished the details of supply mode or intended to be supplied and have further stated that they have not accepted such of contract wherein the customer owning a single piece or land consisting of dwelling units for himself and his father, sister, brother and had required supply, erection and commissioning or lifts. Advance ruling can be extended only in respect of supplies made or intend to be made by the applicant based on the facts of such supply. As the details or transaction of supply on which advance ruling is sought is not furnished the application cannot be admitted and Accordingly rejected.*

**Decision of Advance Ruling Authority :**

**Decision :**

The ruling could be sought in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

Therefore, application is not admitted as the applicant failed to furnish the details of supply made or proposed to be made by him for which ruling was sought.