

**GIB/MH/Kolte Patil/24.09.2018/AAR-408**

**Advance Ruling Category :** Levy

**State :** Maharashtra

**Order No.:** GIB/MH/Kolte Patil/24.09.2018/AAR-408

**Name of Entry :**

Kolte Patil Developers Ltd

**Date :** 24-01-2019

**Breif Issue :**

**Facts & Issue Of The Case:**

The applicant, seeking an advance ruling in respect of the following questions:-

What is the legal procedure for cancellation of flat which is booked in pre-GST Regime and cancelled in post-GST Regime. Also, GST liability in cases where some small amount is retained, for cancellation (after discussion with customer)

This application is being filed by KOLTE PATIL DEVELOPERS LTD which is engaged in the activity of Construction of Residential and Commercial complex.

When the flats were booked by the customer, the applicable service tax and MVAT was deposited. Given this, indirect tax burden borne by the individual customer on flat booked in pre-GST regime ranged from 4.50%- 5.50%. However, due to certain reasons, the flats are cancelled by the customer on or after 1st July 2017 (i.e. after implementation of GST) which are booked by the customer in the pre-GST regime. Applicant has not provided any details as to when the flat was sold. Neither any detail as to when the booking was cancelled is provided. We have been given no agreement or document as such. Therefore, applicability of MVAT Act or Finance Act, 1994 cannot be checked.

**Decision of Advance Ruling Authority :**

**Decision :**

It can be seen that the questions posed before us are not the questions in respect of which an Advance Ruling can be sought under the GST Act. In view thereof, the impugned application is not maintainable. No proceedings of Advance Ruling under the GST Act lie in the instant case.