

**GIB/MH/Gandhar Oil/15.04.2019/AAR-424**

**Advance Ruling Category :** Place of Supply

**State :** Maharashtra

**Order No.:** GIB/MH/Gandhar Oil/15.04.2019/AAR-424

**Name of Entry :**

Gandhar Oil Refinery (India) Limited

**Date :** 15-04-2019

**Breif Issue :**

**Facts & Issue of the Ruling-**

The Gandhar Oil Refinery (India) Limited is registered under companies Act, 1956 having registered office at 18th floor DLH Park, S V Road, Goregaon West, Mumbai -400062. The company is engaged in trading activity of Non coking Coal and Manufacturing activity of Petroleum Products.

The manufacturing activity is carried out from plant located at Silvassa (D &H) and Taloja (Maharashtra) State. The company is engaged in trading activity of Non coking Coal and carrying on business from various states

Following issues has been raised by the applicant:

1. Whether the applicant requires registration in each State separately?
2. Whether the applicant can adopt the procedure to raise the invoice from Mumbai Head Office/Registered Office at Mumbai for imports received at various ports, located in various states in India and charge IGST from Mumbai to our customers in various state is proper or not.
3. If we cancel separate registration in various state can we do the transaction on Mumbai Head Office GSTN, then in case of issuance of E – way bill is it correct to mention the GSTN of Mumbai and mention dispatch place of port of respective state/port.

**Decision of Advance Ruling Authority :**

**Decision-**

In the present case, the place of supply is the location of the importer who is situated in the State of Maharashtra and hence the applicant will be clearing the goods by paying IGST from their GSTIN issued in Mumbai, Maharashtra. Since the applicant will be storing the goods after import, in various States for further sales, whether that would be inter-state or intra-state supply would depend upon the place of supply of goods as per Section 10 and Section 11 of the IGST Act, 2017. Hence, the place from where the applicant makes a taxable Supply of Goods shall be his location, in this case, the Mumbai Head Office at Mumbai and even if the applicant has godowns in different states, the applicant can clear the goods on the basis of invoices issued by the Mumbai Head Office on payment of IGST in the State of Maharashtra and therefore they need not take separate registration in other states.