

**GIB/Raj/IMF/08.05.2019/AAAR-47**

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

**State :** Rajasthan

**Order No.:** GIB/Raj/IMF/08.05.2019/AAAR-47

**Name of Entry :**

IMF Cognitive Technology Private Limited

**Date :** 08-05-2019

**Breif Issue :**

**Facts & Issues Involved:**

M/s IMF Cognitive Technology Private Limited, Jaipur is a Private Limited Company holding GSTIN 08AAECI1271Q1Z6 in the State of Rajasthan . The Appellant is engaged in development, designing and trading in all types of computer software. They are engaged in export of software as well.

The Applicant/Appellant had sought ruling under Section 97(2)(d) of the CGST Act 2017, on the following question:-

*“Whether the **input tax credit** of Central Tax paid in Haryana be available to the Applicant who is registered in Rajasthan State ?”*

**Decision of Advance Ruling Authority :**

**Decision:**

Thus Advance Ruling rendered by the Rajasthan Authority for Advance Ruling, Goods and Services Tax, Jaipur vide their Ruling No. RAJ/AAR/2018-19/30 dated 09.01.2019, in respect of ITC of the Central GST paid in Haryana, which has been held as “not admissible” to the Appellant. Consequently, the Appeal filed by the Applicant/Appellant i.e. M/s IMF Cognitive Technology Private Limited, Jaipur is not legally sustainable and hence is liable to be dismissed and we hold accordingly.

For detailed AAR Ruling click on link- [GIB/RJ/IMF COGNITIVE/09.01.2019/AAR-19](https://www.gstindia.biz/gib/rj/imf-cognitive/09.01.2019/aar-19)