

**GIB/GJ/SHREE ARBUDA/17.09.2020/AAR-441**

**Advance Ruling Category :** Classification of Services

**State :** Gujarat

**Order No.:** GIB/GJ/SHREE ARBUDA/17.09.2020/AAR-441

**Name of Entry :**

M/S. SHREE ARBUDA TRANSPORT

**Date :** 17-09-2020

**Breif Issue :**

**FACTS AND ISSUE OF THE CASE:**

The applicant a Gandhidham based partnership firm is in process of entering into an agreement with a specific client engaged in the business of Export of Agricultural produce (Rice) wherein applicant is supposed to provide different types of services like cargo handling services, clearing and forwarding agency services, coastal transportation services for different types of local, import and export related cargo, obtaining customs related certificates/clearings such as bill of lading, health certificate, Non-GMO, Pytho, etc. with complete documentation for export shipment.

The Applicant wants to quote a single consolidated rate towards the above bundle of services provided by them to the client. Hence, seeking clarification on the classification of services, applicable HSN and the rate of GST to be charged.

Whether advance ruling can be sought on the questions based on an agreement that is yet to be signed by the parties.

**Decision of Advance Ruling Authority :**

**DECISION:**

In the present case, the applicant has asked hypothetical questions seeking Advance Ruling on an issue which has not materialised till date. We find that a period of nearly one year has lapsed after the filing of the application of Advance Ruling by the applicant (which was filed on 13.10.2019) but the agreement which they were supposed to make with the so-called Rice exporter has not materialised so far i.e. no agreement has been signed in this regard and therefore no copy has been submitted in the instant case.

**Without any agreement or any other relevant documents having been provided by the applicant in the instant case, it would not be possible to give a decision in the said matter.**

