

**GIB/MH/AAREL/24.04.2019/AAR-240****Advance Ruling Category :** Registration**State :** Maharashtra**Order No.:** GIB/MH/AAREL/24.04.2019/AAR-240**Name of Entry :**

Aarel Import Export Private Limited

**Date :** 24-04-2019**Breif Issue :****Facts & Issue of the Ruling**

M/s Aarel Import Export Private Limited is a Company having its head office at Mumbai, Maharashtra and is registered under the GST Act. Applicant is importer and exporter/ trader of products such as Black Matpe, Toor Whole, Coke, Agarbatti, etc. Applicant wishes to import the Coke (Processed product from Coking Coal) either Lam Coke or Nut Coke from Indonesia at Paradip Port in the State of Odisha. Goods would be stored at a rented Customs warehouse (Ex-bond) at Paradip Port. Applicant do not have any separate establishment or place of operation in the State of Odisha, wants to clear the goods from that warehouse in the name of Mumbai office using Maharashtra GSTIN where the importation will be completed on payment of custom duties, if any, and IGST in the name of Mumbai office and wish to sell the goods directly from Paradip Port warehouse (EX-BOND) to the customers in Odisha and accordingly charge IGST to the customers by raising bill from Mumbai office itself and not Odisha.

The Petitioner is seeking advance ruling to know, whether the procedure to raise the invoice from Mumbai Office for imports received at Paradip port, Odisha where they do not have any separate GST Registration and Charge IGST from Mumbai to their Customer in Odisha is correct or not, or do they have to take separate Registration in the State of Odisha for the mentioned transactions and If they do not need separate registration in Odisha, can they do the transaction on Mumbai Head Office GSTIN, then in case of e-way bill, is it correct to mention the GSTIN of Mumbai and Dispatch place as Paradip Port.

**Decision of Advance Ruling Authority :****Decision:**

In respect of 1st question, since the applicant is an importer, the place of supply of goods shall be the location of importer as per section 11(a) of the IGST Act, 2017. Further the applicant doesn't have any office in State of Odisha as per the application and goods will be cleared from Rented Customs Warehouse at Paradip Port, Odisha. As per section 22(1) of CGST Act, 2017, every supplier is liable to be registered under this Act in the state or UT, other than special category states, from where he

makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees. In this case, the applicant makes taxable supply of goods from Mumbai Head Office, as he doesn't have any establishment or office in the state of Odisha as per his application. Hence, place from where supplier makes a taxable supply of goods shall be the location of the supplier i.e. Mumbai, since the applicant does not have any godown in the state of Odisha as per their application and hence it appears that separate registration need not be taken in the State of Odisha.

For the 2nd question, where petitioner is asking if they do not have separate registration in the state of Odisha, Can they do the transaction on Mumbai Head Office GSTIN, and then In case of issuance of e-way bills is it correct to mention the GSTIN of Mumbai and dispatch place of Paradip Port or not, the answer appears to be positive i.e. the applicant need not take separate registration in Odisha and they can do the transaction on Mumbai Head Office GSTIN and it appears to be correct to mention the GSTIN of Mumbai in the E-Way Bill and Dispatch place as Customs warehouse situated at Paradip, Odisha. However the aforesaid is subject to issuance of an invoice and paying applicable IGST or CGST+SGST or compensation Cess etc., as applicable as per the CGST/SGST/UTGST/IGST Acts respectively." Following AAR can be referred in context of decision made in the Advance Ruling Authority, Maharashtra in the case of "Kardex India Storage Solution" and "M/s Sonkamal Enterprises Private Limited."

GIB/MH/Sonkamal/27.09.2018/AAR-241

GIB/KN/KARDEX/18.03.2020/AAR-242