

# 2019-TIOL-218-AAR-GST

**AUTHORITY FOR ADVANCE RULING  
TAMILNADU ADVANCE RULING AUTHORITY  
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai - 600 006.**

## **PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE GOODS AND SERVICES TAX ACT, 2017.**

### **Members present are:**

1. Ms. Manasa Gangotri Kata, IRS., Joint Commissioner / Member,  
Office of the Commissioner of GST & Central Excise,  
Chennai - 600 034.
2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A.,  
Joint Commissioner (ST) / Member  
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6.

### **ORDER No. 21/ARA/2019 Dated 21.05.2019**

GSTIN Number, if any / User id	33AAACT2563J1ZF
Legal Name of Applicant	Tamil Nadu Edible Oils Private Limited
Trade Name of the Applicant	Tamil Nadu Edible Oils Private Limited
Registered Address / Address provided while obtaining user id	J-14/7, Gangwal Mansion, III Floor, III Avenue, Anna Nagar East. Tamil Nadu Chennai. 600 102.
Details of Application	Form GST ARA - 001 Application SI.No.52 Dated 15.03.2019
Concerned Officer	State: The Assistant Commissioner(ST), Amaidakarai Assessment Circle.  Centre: Chennai North ,Division-Anna Nagar
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for	
A Category	Manufacturer
B Description (in brief)	The tax payer is in the business of Refining of Edible Oils (falling under Chapter 15), with its manufacturing facility located at Gummidipoondi, near Chennai.
Issue/s on which advance ruling required	Applicability of a notification issued under the provisions of this Act.

consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods”.

- On interpretation of the rule along with the explanation, it can be construed that the consignment value refers to the value of each invoice in the consignment. As a result, it shall result in non-generation of e-way bill if the value of the invoice is less than Rs.1,00,000/-. Thus, it appears that the limit of Rs. 1,00,000/- generation of e-way bill is as per invoice basis and hence, e-way bill shall not be required in a consignment consisting of goods pertaining to multiple invoices, provided that the value of each invoice is less than the prescribed limits.

2.2 In view of the above submissions, the applicant is of the view that the limit of Rs. 1,00,000/- on the consignment value is on a per invoice basis and therefore e-way bill shall not be required in cases of transportation of goods pertaining to multiple invoices where each invoice value is less than the prescribed limit.

3. The applicant was personally heard on the matter 22.05.2019. The Authorised representative of the applicant appeared before the authority and stated that they are using own transportation and wanted clarification of whether in case of multiple consignments in a conveyance, each having below Rs.1 Lakh invoice/consignment value there is a request to generate e-way bill. It was informed to the applicant that Advance Ruling do not cover e-way bill provision and clarification may be obtained from Jurisdictional GST office.

4. The Advance ruling sought is whether e-way bill is required for consignments pertaining to multiple invoices to multiple customers moved in the same conveyance, in which value of each invoice is less than the limits for generation of e-way bill but in aggregate, the value of the multiple invoices exceeds the specified limit.

5. Section 97(2) of the CGST Act / Tamil Nadu GST Act (TNGST) gives the scope of Advance Ruling Authority, i.e., the question on which the Advance Ruling can be sought. For ease of reference, the section is reproduced as under:

*be in respect of,—*

- (a) classification of any goods or services or both;
- (b) applicability of a notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or services or both;
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

The Act limits the Advance Ruling Authority to decide the issues earmarked for it under Section 97(2) and no other issue can be decided by the Advance Ruling Authority. The issue for which Advance Ruling is sought depends on the 'Provisions of e-way bill', which is not in the ambit of this authority. The Application is therefore rejected without going into the merits of the case, on the issue of lack of jurisdiction.

6. In view of the above, we rule as under

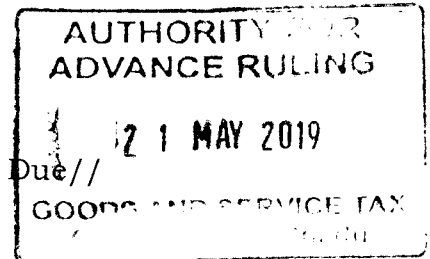
#### RULING

The Advance Ruling sought vide application dated 15.03.2019 by M/s. Tamil Nadu Edible Oils Private Limited is rejected under Section 98(2) of the CGST/TNGST Act 2017, as the question on which ruling is sought do not fall in the ambit of Section 97(2) of the CGST Act, 2017 and the TNGST Act, 2017.

Ms. Manasa Gangotri Kata, IRS  
Member, CGST

Thiru.Kurinji Selvaan.V.S.M.Sc.,(Agri.),M.B.A.,  
Member, TNGST

To  
Tamil Nadu Edible Oils Private Limited  
J-14/7, Gangwal Mansion, III Floor,  
III Avenue, Anna Nagar East.  
Tamil Nadu Chennai- 600 102. // By Speed Post with Ack. Due//



Copy submitted to :-

1. The Additional Chief Secretary / Commissioner of Commercial Taxes,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai – 600 005.

2. The Principal Chief Commissioner of CGST & Central Excise,  
No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam,  
Chennai – 600 034.

Copy to:

3. The Commissioner of GST & C.Ex.,  
Chennai North Commissionerate.
4. The Assistant Commissioner (ST),  
Amaindakarai Assessment Circle.  
F-50, 10<sup>th</sup> Avenue,  
Anna Nagar (East),  
Chennai 600 102.
5. Master File / spare