

Only supplier can approach for advance Ruling but not recipients

1. Application for advance ruling can be filed only by the supplier and the same cannot be filed by the recipient of supplies says the Gujarat Authority of Advance ruling.
2. The authority rejected the admission without going into the merits of the case because the applicant is recipient of the services and not the supplier.
3. the law clearly provides that the applicant can be any person whether or not registered and that the ruling can be obtained in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.
4. The word 'supply' plainly assumed as 'outward supply' here
5. there is no express restriction and when the two are different words having different meanings separately defined in the Act. This can throw open further controversies.

[M/s. Surat Municipal Corporation App No. Advance Ruling/SGST&CGST/2020/AR/17]

http://www.gstcouncil.gov.in/sites/default/files/ruling-new/Guj_AAR_120_2020_30.12.2020_SMC.pdf