	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM
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BEFORE THE AUTHORITY OF : *Shri.S.Anil Kumar IRS &*

: *Shri. B.S. Thyagarajababu B.Sc, LL.M*

Legal Name of the applicant	M/s Ridha Chemicals
GSTIN	32AAMFR4008H1ZE
Address	V.P.IV/348B, Mudickal, Ernakulam.
Advance Ruling sought for	Whether steam is taxable or an exempted item?
Date of Personal Hearing	01.03.2019
Authorized Representative	Nil

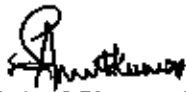
ADVANCE RULING No. KER/ 29 /2019 Dt.01.03.2019

The applicant is producing steam from waste. The Assessing Authority under the Kerala Value Added Tax Act, 2003 assessed the same under VAT treating the same as an unclassified item. As per entry 34(d) of 1st Schedule to the KVAT Act, 2003 ash and residues from incineration of municipal waste is exempt from payment of tax. In the circumstances it is requested to issue advance ruling whether steam is taxable or exempted commodity.

There was no representation on the date of hearing. As per Circular No. 25/25/2017-GST dated 21st December, 2017 issued by Central Board of Excise and Customs, the applicant for advance ruling has to make the payment of the fee of Rs. 5,000/- each under the CGST and the respective SGST Act. But the petitioner has remitted Rs.5,000/- under SGST head

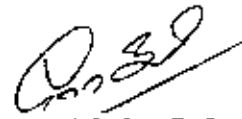
only. Even though intimation was given to the applicant to pay deficit amount, there was no response from the side of applicant.

In the circumstances the application for advance ruling is not maintainable and rejected.



S. Anil Kumar, IRS

Additional Commissioner of Central Tax
Member



B.S. Thyagarajababu, B.Sc, LL.M

Joint Commissioner of State Tax
Member

To

M/s. Ridha Chemicals,
V.P.IV/348B, Mudickal.P.O,
Perumbavoor,
Ernakulam-683547.