KERALA AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX DEPARTMENT
TAX TOWER, THIRUVANANTHAPURAM

BEFORE THE AUTHORITY OF: Shri. Jomy Jacob IRS &
: Shri. Mansur M.I.

Legal Name of the applicant	M/s. CIAL DUTYFREE AND RETAIL SERVICES LIMITED
GSTIN	32AAGCC3888F1ZN
ARN	AD320723002711O
Address	XI/318E , COCHIN INTERNATIONAL AIR-PORT BUILDING, KOCHI AIRPORT.P.O., ERNAKULAM, KERALA-683111.
Advance Ruling sought for	1. Since the DFS of CDRSL is located outside the customs frontiers of India as held by the Hon'ble Supreme Court, whether the DFS is liable to pay GST on the supplies received from suppliers making taxable supply to DFS? 2. Since the DFS of CDRSL is located outside the customs frontiers of India as held by the Hon. Supreme Court, whether any GST can be levied on goods or services supplied/rendered to the DFS by CIAL and other suppliers of taxable supplies? 3.If the goods or services supplied to the DFS by CIAL and other vendors are liable for GST, then whether the goods and services supplied to DFS are export of goods or services wherein the CIAL /other vendors would be eligible to either raise the invoice

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	under LUT or claim refund after discharging the IGST liability, being transactions in the course of export of Goods or Services ? 4. If for any reason, CDRSL is held liable to GST on supplies received, whether DFS is eligible for refund of such tax paid in respect of inward supply of goods or services, as held by the Hon'ble Supreme Court?
Date of Personal Hearing	02/04/2025
Authorized Representative	Shri. Leny Sebastian, Executive Director & CFO

ADVANCE RULING No.KER/25/2025 Dated 23/07/2025

1. M/s. CIAL Duty Free and Retail Services Ltd.(CDRSL), XI/318E , Cochin International Airport Building, Kochi Airport.P.O., Ernakulam, Kerala-683111 **(herein after referred to as the applicant)** is a company engaged in the business of operating Duty-Free Shops(DFS) inside the Cochin International Airport, Nedumbassery, Ernakulam. The products sold at the DFS are alcohol, cigarettes, perfumes, confectionary cosmetics etc. to the International passengers who travel to or arrive from an International destination. The duty-free shops are set up inside the arrival and departure terminals for international passengers.

2. The applicant requested advance ruling on the following:

1. Since the DFS of CDRSL is located outside the customs frontiers of India as held by the Hon'ble Supreme Court, whether the DFS is liable to pay GST on the supplies received from suppliers making taxable supply to DFS?
2. Since the DFS of CDRSL is located outside the customs frontiers of India as held by the Hon. Supreme Court, whether any GST can be levied on goods or services supplied/rendered to the DFS by CIAL and other suppliers of taxable supplies?

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3. If the goods or services supplied to the DFS by CIAL and other vendors are liable for GST, then whether the goods and services supplied to DFS are export of goods or services wherein the CIAL /other vendors would be eligible to either raise the invoice under LUT or claim refund after discharging the IGST liability, being transactions in the course of export of Goods or Services ?

4. If for any reason, CDRSL is held liable to GST on supplies received, whether DFS is eligible for refund of such tax paid in respect of inward supply of goods or services, as held by the Hon'ble Supreme Court?

3. The applicant was granted an opportunity for personal hearing on 02/04/2025 by issuing a hearing notice dated 26/03/2025. However the applicant by e-mail dated 31/03/2025 requested the Advance Ruling Authority to permit them to cancel the application submitted as per ARN AD320723002711O dated 14-07-2023 for Advance Ruling regarding GST liability.

4. In view of the above, the following ruling is issued;

RULING

The application is dismissed as withdrawn.

OFFICE OF THE COMMISSIONER STATE G.S.T.D. THIRUVANANTHAPURAM

Jomy Jacob, IRS
Additional Commissioner of Central Tax
Member

Mansur M.I.
Joint Commissioner of State Tax
Member

To,

M/s. CIAL DUTYFREE AND RETAIL SERVICES LIMITED
XI/318E , COCHIN INTERNATIONAL AIRPORT BUILDING,
KOCHI AIRPORT.P.O., ERNAKULAM, KERALA-683111.

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Copy submitted to:

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin- 682018. [E-mail ID: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department,Tax Towers, Karamana, Thiruvananthapuram – 695002.

Copy to :

1. The Assistant Commissioner/State Tax Officer, Tax payer services Circle, Aluva.
2. The Superintendent, Central Tax, Angamaly Range, Aluva Division.