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**[2022] 144 taxmann.com 95 (Andhra Pradesh)/[2022] 94 GST 988 (Andhra Pradesh)[27-09-2022]**

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**GST : Assessment order based on an advance ruling is not valid as advance ruling is binding only on advance ruling applicant and officer concerned**

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**[2022] 144 taxmann.com 95 (Andhra Pradesh)**

**HIGH COURT OF ANDHRA PRADESH**

**Reliance Builders**

**v.**

**Chief Commissioner of State Tax\***

**C. PRAVEEN KUMAR AND A.V. RAVINDRA BABU, JJ**

**WRIT PETITION NO. 30447 OF 2022**

**SEPTEMBER 27, 2022**

**Advance rulings - Scope of - Assessment order - Writ petition had been filed to quash findings of assessing authority as same were based on advance rulings and was without jurisdiction - HELD: Assessing authority cannot levy tax on supply of flats that are assigned to landowners, with regard to Joint Development Agreement on basis of advance ruling as an advance ruling pronounced binds only applicant and concerned officer [Section [103](#) of Central Goods and Services Tax Act, 2017/Andhra Pradesh Goods and Services Tax Act, 2017] [In favour of assessee]**

**T.C.D. Sekhar, Ld. Govt. Pleader Shaik Jeelani Basha, Ld. Counsel for the Appearing Parties.**

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**ORDER**

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- 1. Notice before admission.**
- 2. Sri T.C.D. Sekhar, learned Government Pleader for Commercial Tax, seeks time to get instructions.**
- 3. Sri Shaik Jeelani Basha, learned counsel for the petitioner raised two questions. Referring to Section 103 of the CGST/SGST Act, 2017, he submits that the finding given by the Assessing Authority based on advanced ruling is bad in law and secondly, that the order passed by the Assessing Authority is without jurisdiction.**
- 4. In so far as issue as to whether the said authority has jurisdiction is a debatable issue, which requires consideration, for which T.C.D. Sekhar, learned Government Pleader seeks time to file counter.**
- 5. In so far as levying tax, on supply of Flats that are assigned to the landowners, with regard to the Joint Development Agreement, the Assessing Authority relied on advance ruling which he could not have done in view of Section 103 of the G.S.T. Act.**
- 6. Hence, the respondents shall not take any coercive steps for recovery on that amount for a period of six (06) weeks.**
- 7. In so far as disputed tax on other heads are concerned, the respondents shall not take any coercive steps subject to petitioner depositing 25% of the disputed tax under other two heads within a period of three (03) weeks from today, in default the stay stands vacated.**

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\*In favour of assessee.