
Updates/GST/Advance Ruling/Legal-36-19/2023
Dt. 31/10/2023

(Advance Rulings in Gujarat from 1st Oct. to 31st Oct. 2023)

Advance Ruling Branch
Gujarat State Tax Department



Rulings given by Appellate Authority of Advance
Rulings (AAAR)

M/s. The Varachha Co-op. Bank Ltd

Sr. no.	Advance Ruling sought for	Ruling
1.	<p>Questions on which Advance Ruling sought:</p> <p><i>Whether the appellant, having undertaken the construction of their new administrative office, will be eligible for the ITC of following:</i></p> <ul style="list-style-type: none"><i>i) Central Air Conditioning Plant (Classified & Grouped under 'Plant & Machinery')</i><i>ii) New Locker Cabinet (Classified & Grouped under 'Locker Cabinets')</i><i>iii) Lift (Classified & Grouped under 'Plant & Machinery')</i><i>iv) Electrical Fittings, such as Cables, Switches, NCB and other Electrical Consumables Materials (Classified & Grouped under Separate Block namely 'Electrical Fittings')</i><i>v) Roof Solar (Classified & Grouped under 'Plant & Machinery')</i><i>vi) Generator (Classified & Grouped under 'Plant & Machinery')</i><i>vii) Fire Safety Extinguishers (Classified & Grouped under 'Plant & Machinery')</i><i>viii) Architect Service Fees (Charged to Profit & Loss Account)</i><i>ix) Interior Designing Fees (Charged to Profit & Loss Account)</i>	<p>we reject the appeal filed by appellant M/s. The Varachha Co-op. Bank Ltd and uphold the Advance Ruling No. GUJ/GAAR/R/ 37/2021 dated 30.07.2021 of the Gujarat Authority for Advance Ruling except in respect of roof solar plant, wherein in paragraph 18.1 to 18.4 we have held that ITC is admissible on roof solar plant.</p>

Thanks

Note:

- a) The above rulings are available on the department's website for reference.**
- b) Please contact the Advance Ruling Branch in case of any ambiguity in the above rulings.**