

GOA AUTHORITY FOR ADVANCE RULING.

(Constituted under section 96 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with Rule 103 of the Goa Goods and Services Tax Rules, 2017)

BEFORE THE BENCH OF

- (1) Shri. Ashok V. Rane, Addl Commissioner of State Tax
- (2) Shri. J. K. Meena, Addl Commissioner of Central Tax

Advance Ruling No. GOA/GAAR/5 of 2018-19/ 3753

Name of the Applicant	Odyssey Tours & Travels Pvt. Ltd.
Address	286, Boa Viagem Road, Naikavaddo, Calangute, Goa
GSTIN	30AAACO0488PIZA
Date of Application	11/09/2018
Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	<p>Whilst it has been confirmed that we have paid the correct 5% tax amount due to the government, it was clarified that we have not distributed the tax amounts correctly over the different States and Union Territories. We were advised that to rectify our mistake, we should re-issue our invoices for the last 13 months based on the correct method described above and finalize the correct invoicing by the 10th of October 2018 and whether any rectification can be done in the annual return which is supposed to be done by December 2018.</p> <p>We have immediately started to work to amend our system so that we can upload the correct invoices for this month. However, given the vast number of tours that we have operated during the last 13 months, it would be an immense task for us to re-issue all our old invoices State Code-Wise that we already uploaded online on the GST platform. We therefore appeal to you whether you can allow us to start the correct invoicing from this month (September 2018) onwards.</p> <p>We would also like to have a clarification on how we should consider the rate of exchange for our billing in foreign exchange.</p>
Date of Hearing	27/12/2018
Persons Present for Hearing	Shri Hans Tuinman, Managing Director



PROCEEDING

(Under Section 98 of the Goa Goods and Services Tax, Act 2017)

This application was filed by the applicant M/s. Odyssey Tours & Travels Pvt. Ltd. for an advance ruling under section 97 of the Goa Good and Services Tax Act, 2017 and the Central Goods and Services Tax, Act 2017 (hereinafter referred to as Act).

Through this application, the applicant has informed that they had paid GST correctly but had not distributed the tax amounts correctly over the different States and Union Territories in last 13 months. To rectify their mistakes, they were advised to re-issue rectified invoices for the last 13 months latest by the 10th of October 2018. Further, the applicant has informed that they have operated vast number of tours during the last 13 months and old invoices have been already uploaded online on the GST platform. In such circumstances, through this advance ruling application the applicant has asked the following questions;

1. *Whether they may be allowed to start the correct their invoices from September 2018 onwards.*
2. *Whether rectification regarding past invoices can be done in the annual return supposed to be done by December 2018.*
3. *What rate of exchange they should consider for their billing in foreign exchange?*

The sub section 2 of section 97 of the Goa Goods and Service Tax Act, 2017 and the Central Goods and Service Tax Act, 2017 has enlisted the following questions on which the applicant may obtain Advance Ruling:

- a) *Classification of any goods or services or both.*
- b) *applicability of a notification issued under the provisions of this Act;*
- c) *determination of time and value of supply of goods or services or both;*
- d) *admissibility of input tax credit of tax paid or deemed to have been paid;*
- e) *determination of the liability to pay tax on any goods or services or both;*
- f) *whether applicant is required to be registered;*
- g) *whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.*



Ongoing through the questions raised by the applicant in their application, this Authority is of the opinion that the questions raised by the applicant are in nature of seeking an advice on the procedures to be followed by the assessee and are not covered under sub section 2 of section 97 of advisory nature and are not covered under sub section 2 of section 97 of the Act. Therefore, questions asked in the application are not covered under the mandate of this authority. Accordingly, this authority holds that;

ADVANCE RULING UNDER SECTION 98 OF THE CGST/GGST ACT, 2017

The application for Advance Ruling is rejected.



(Ashok V. Rane)
Member



(Jai Kumar Meena)
Member

Dated: - 22/01/2019

Place: - Panaji – Goa

To,
M/s. Odyssey Tours & Travels Pvt. Ltd.,
286, Boa Viagem Road, Naikavaddo,
Calangute, Goa.



Copy to

1. The State Tax Officer, Mapusa Ward, Mapusa – Goa;
2. The Dy. Commissioner of State Tax, Mapusa Ward, Mapusa;
3. The Commissioner of State GST, Panaji – Goa;
4. The Commissioner of Central GST, Panaji – Goa.



