

Registration not required of a location where goods are imported – AAR, Maharashtra

The Authority for Advance Ruling, Maharashtra has recently held that in the absence of any establishment or place of operation or any godown, separate registration is not required in the state where goods are imported for subsequent sale.

Facts of the case

Sonkamal Enterprises Private Limited¹ (applicant) are importers of chemicals which are currently imported at JNPT port, Maharashtra and Kandla port, Gujarat and accordingly, are registered under GST Act in both the states. They wish to carry out the following:

- Import chemicals at Haldia Port (Kolkata, West Bengal)
- In the absence of any operation in the state of West Bengal, the applicant rented custom warehouse at Haldia Port
- It proposes to clear the goods from such rented warehouse (ex-bond) in the name of its registered Mumbai head office and sell the goods to customers in West Bengal and other nearby states

In light of the above facts, the applicant had filed an application to seek an advance ruling on the following:

- Whether separate registration would be required in the state of import, i.e., state of West Bengal
- If no, can the applicant do a transaction on its Mumbai GSTIN number, in which case for issuance of the e-way bill is it correct to mention the GSTIN of Mumbai and dispatch place of Haldia port?

AAR Ruling

By virtue of section 11 of the Integrated Goods and Services Tax Act, 2017, the place of supply in case of imported goods shall be the location of the importer, in the instant case since the importer is registered in Mumbai, the place of supply shall be Mumbai, Maharashtra.

Further by virtue of section 22 of the Central Goods and Services Tax Act, 2017, the person liable to register shall be the location from where such person makes a taxable supply of goods or services or both.

In the instant case, since the applicant has no establishment or place of operation or any godown or GSTIN in the state of West Bengal, i.e. the port of import, the applicant can clear the goods on the basis of invoice issued by the Mumbai head office and therefore they need not take separate registration in the state of West Bengal.

¹ GST-ARA-48/2018-19/B-123 dated 27 September 2018

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