

Advance Ruling cannot be provided in the absence of necessary and requisite details

In *Shri Kottoor Mathew Jose Mathew, M/s. Jose Matthew and Co. [Advance Ruling No. KER/123/2021 dated May 31, 2021]*, Shri Kottoor Mathew Jose Mathew (“the Applicant”) has sought an advance ruling on the following issues:

- Whether there lies any tax liability on the discount received through credit notes.
- Consequences of treating credit notes after showing Goods and Services Tax (“GST”) on commercial credit notes
- Whether there lies any error in taking the value mentioned in the invoice without mentioning the discount
- Steps to be taken if there has been such an error
- Provision in GST laws in case of any mismatch in the value of tax payment made in GSTR 3B and GSTR 2A.

The Hon’ble Kerala Authority for Advance Ruling (“AAR”) noted from the facts submitted by the Applicant, it is seen that the discount received through credit note is a post supply discount. The applicant has not disclosed whether the discount is established through an agreement at or before the time of supply. Neither has the Applicant mentioned any details pertaining to the agreement nor the credit note in question.

It further noted that some of these issues are not dealt under Section 97(2) of the Central Goods and Services Act, 2017 (“CGST Act”). With respect to the same, it stated that the Authority being a creature of statute has to function within its jurisdiction authority.

Therefore, the authority due to the issues not being covered under the relevant provisions and due to absence of necessary information, cannot issue any ruling in the said matter.

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