



BEFORE THE AUTHORITY FOR ADVANCE RULING - ANDHRA PRADESH

Goods and Service Tax

D.No.12-468-4, Adjacent to NH-16 Service Road, Kunchanapalli, Guntur-522501

Present

1. Sri. K. Ravi Sankar, Commissioner of State Tax (Member)
2. Sri. B. Lakshmi Narayana, IRS, Additional Commissioner of Central Tax (Member)

AAR No.09/AP/GST/2025 dated: 16.09.2025

1	Name and address of the applicant	M/s Crux Prestressing Systems Pvt Ltd
2	GSTIN	37AACCC5464F1ZP
3	Date of filing of Form GST ARA-01	27-06-2025
4	Personal Hearing	29-08-2025
5	Represented by	Sri. Ravi Teja, Chartered Accountant Sri. Sekhar Kamineni, Director
6	Jurisdictional Authority – Central	Auto Nagar Range, Vijayawada Division
7	Clause(s) of section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	c) Determination of time and value of supply of goods or services or both d) Determination of the liability to pay tax on any goods or services or both;

ORDER

(Under sub-section (4) of Section 98 of Central Goods and Services Tax Act, 2017 and sub-section (4) of Section 98 of Andhra Pradesh Goods and Services Tax Act, 2017)

1. M/s Crux Prestressing Systems Pvt Ltd, D.No.: 74 13/2 23/5, Kodandrai Residency, New RTC Colony, Patamata, Krishna District, Andhra Pradesh, 520001, (GSTIN No. 37AACCC5464F1ZP) (hereinafter referred to as applicant) has filed an application in FORM GST ARA-01 under Section 97(1) of the Central Goods & Services Tax Act, 2017 and AP Goods & Services Tax Act, 2017 (hereinafter referred to CGST Act and APGST Act respectively).

2. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and APGST Act, 2017 are in parimateria and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act, 2017 would also mean reference to the corresponding similar provisions in the APGST Act, 2017.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The applicant has paid through Electronic Cash Ledger Rs.5,000/- under SGST (DC3706250134842 dated 24.06.2025), and another Rs.5,000/- under CGST (DC3706250134842 dated 24.06.2025) towards the fee for Advance Ruling. The Applicant has declared that the questions raised in the application have neither been decided by nor are pending before any authority under any provisions of the GST Act

4. Brief Facts of the case:

M/s Crux Prestressing Systems Pvt Ltd (the Applicant/the Company), has been engaged in the structural engineering and construction sector, offering a suite of specialized services that include Post-Tensioning Solutions, Turnkey Structural Execution, Structural Design & Consultancy, Retrofitting & Strengthening and Quality Assurance & Technical Support. For providing these services, the applicant is required to move the required materials, machinery to the customer premises. The process of stabilize the slab shall take 10 days from the date of slab. Invoice is raising to customers after slab stabilized i.e. 10 days. As the constructions sites are located at various places in the State of Andhra Pradesh and all construction site are in the names of the customers, the applicant is unable add the constructions sites as branch or site office. The applicant mentioned that they will send the materials to the site along with a Delivery Challan (DC) and a waybill before starting the work. First, the materials will be placed on the slab. Then, after 7 days of concreting, the stressing work will be done. Two days after that, the grouting work will be carried out. For this service activity some machinery has to be transported to site and store for multiple times. The applicant stated that during the movement of materials and machinery, the GST authorities regularly conduct inspections, detain vehicles, and impose penalties, even though the materials are sent with a Delivery

Challan (DC), due to the construction sites not being added to the GST registration.

5. Questions raised before the authority:

The applicant sought advance ruling on the following:

1. What documents should be attached while sending material to sites apart from DC and way bill?
2. What type of documents must be attached while transporting machinery for doing service?
3. Some time we operate works for the sites from neighbouring states, for example we have our AP office at Vijayawada, to execute works at Ananthapur we send material from our Bangalore store as stock transfer and afterwards send machines from Bangalore to carry out the service part. We are facing challenges for material movement and machinery movement, seek direction to execute such works without hindrance from GST cross border officers.

On Verification of basic information of the applicant, it is observed that the applicant is under Central jurisdiction i.e, Auto Nagar Range, Vijayawada Division. Accordingly, the application has been forwarded to the jurisdictional officer their remarks as per Sec. 98(1) of CGST /APGST Act 2017.

In response, remarks are received from the Central jurisdictional officer concerned through mail dated 12-08-2025 stating that the questions on which advance ruling sought by the applicant doesn't fall under the scope of provisions of section 97(2) of the CGST Act, 2017. Hence, the subject issue may be decided on merits.

6. Statement of relevant facts having a bearing on the question(s) raised.

- A. M/s Crux Prestressing Systems Pvt Ltd was enrolled before the Autonaga GST Range Guntur Commissionerate from 1.7.2017. It is a Private Limited Company incorporated under the Companies Act, 2013.
- B. The Crux providing following services to clients

a. Post-Tensioning Solutions: The Crux enhances structural integrity using post-tensioning methods, enabling longer spans, reduced material usage, and improved performance in bridges, slabs, and high-rise buildings.

b. Turnkey Structural Execution: The Crux from design to delivery, Crux manages complete structural projects with precision, timely execution, and uncompromising quality on specific client requirements.

c. Structural Design & Consultancy: The Crux expert engineers provide tailored structural designs, value engineering, and technical consultancy, ensuring safe, efficient, and cost-effective solutions.

d. Retrofitting & Strengthening: The Crux specialize in strengthening existing structures through modern retrofitting techniques, ensuring extended life, improved safety, and compliance with updated codes and standards.

e. Quality Assurance & Technical Support: Crux ensures top-tier quality through rigorous testing, on-site supervision, and ongoing technical support for sustainable, long-lasting structural performance post-completion.

- C. For the proving above services, the crux required to move the required materials, machinery to the customer premises. The process of stabilize the slab shall take 10 days from the date of slab. The invoice shall be raised to customers after slab stabilized i.e. 10 days.
- D. The constructions sites located various places in the State of Andhra Pradesh and all construction site are in the names of the customers. Our work is laying slab for the building and its will take 10 days. Hence constructions site are unable add as branch or site office due to short time.
- E. Crux send material to site with DC and way bill before they start the service that is like laying of material on slab and then after 7 days of concreting stressing job will be done after 2 days grouting job will be done. for this service activity some machinery has to be transported to site & store for multiple times. We can only raise the invoice after completing total service to the client for that particular job.
- F. The GST authorities during the regular checkup the material and machinery vehicles are detained even though the materials are sent on Delivery Challan (DC) due to construction site not added in the GST registration and levies penalties.

7. Applicant's Interpretation of Law:

Statement containing the Applicant's interpretation of law and/or facts, as the case may be, in respect of the questions(s) on which advance ruling is sought

1. We, M/s CRUX PRESTRESSING SYSTEMS PRIVATE LIMITED (herein after referred to as the 'Applicant') (for brevity "Crux"). "Crux" was enrolled before the Autonagar GST Range, Guntur Commissionerate from 01.07.2017. It is a Private limited company incorporated under the Companies Act, 2013 as explained in the statement of facts enclosed as
2. Applicant understands that GST is a tax to be levied on the supply of goods and/or services. Any transaction of supply of goods and/or services would attract
 1. CGST (Central GST) and SGST (State GST) if supply is intrastate
 2. IGST (integrated tax) if the supply is inter-state
3. Applicant understands that levy and collection of the CGST is governed by the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act') and levy and collection of SGST is governed by respective state GST Acts [Andhra Pradesh Goods and Services Tax Act (APGST), 2017 for the state of Andhra Pradesh]. Similarly, levy and collection of IGST are governed by Integrated Goods and Services Act, 2017 (hereinafter referred to as the 'IGST Act'). Hereinafter, the reference to CGST Act, 2017 or CGST Rules, 2017 may be considered as a reference to APGST Act, 2017 or AP GST rules, 2017 or IGST Act, 2017 also as it contains similar provisions.
4. Applicant understands that the activity undertaken by Applicant falls within the scope of the 'supply' as defined under Section 7 of CGST Act, 2017 (which was made applicable to IGST) and also under Section 7 of AP GST Act, 2017.
5. Notification No. 1/2017-C.T (Rate) dt.28.06.2017 was issued to prescribe rate of tax under the CGST Act. Similar notifications are also issued under the SGST and IGST Acts for prescribing rate of tax on supply of goods and services under relevant Acts.
6. The time of supply of services is defined in the section 13 APGST Act, 2017

and CGST Act, 2017.

1. The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.
2. The time of supply of services shall be the earliest of the following dates, Namely
 - a. the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under 5[sub-section (2) of] section 31 or the date of receipt of payment, whichever is earlier; or
 - b. the date of provision of service, if the invoice is not issued within the period prescribed under 6[sub-section (2) of] section 31 or the date of receipt of payment, whichever is earlier; or
 - c. the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply:

Provided that where the supplier of taxable service receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice relating to such excess amount.

Explanation. --For the purposes of clauses (a) and (b)--

- I. the supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment;
 - II. "the date of receipt of payment" shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.
3. In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely: --
 - a. the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or
 - b. the date immediately following sixty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b), the time of supply shall be the date of entry in the books of account of the recipient of supply:

Provided further that in case of supply by associated enterprises, where the supplier of service is located outside India, the time of supply shall be the date of entry in the books of account of the recipient of supply or the date of payment, whichever is earlier.

4. In case of supply of vouchers by a supplier, the time of supply shall be—
 - a. the date of issue of voucher, if the supply is identifiable at that point; or
 - b. the date of redemption of voucher, in all other cases.
5. Where it is not possible to determine the time of supply under the provisions of sub - section (2) or sub-section (3) or sub-section (4), the time of supply shall—
 - a. in a case where a periodical return has to be filed, be the date on which such return is to be filed; or
 - b. in any other case, be the date on which the tax is paid.
6. The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.
7. Section 31 of the APGST and CGST Act is as under
 1. A registered person supplying taxable goods shall, before or at the time, of, —
 - a. removal of goods for supply to the recipient, where the supply involves movement of goods; or
 - b. delivery of goods or making available thereof to the recipient, in any other case, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification, specify the categories of goods or supplies in

respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.

2. A registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as may be prescribed:

[Provided that the Government may, on the recommendations of the Council, by notification-

a. specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

b. subject to the condition mentioned therein, specify the categories of services in respect of which--

I. any other document issued in relation to the supply shall be deemed to be a tax invoice; or

II. tax invoice may not be issued].

3. Notwithstanding anything contained in sub-sections (1) and (2) --

a. a registered person may, within one month from the date of issuance of certificate of registration and in such manner as may be prescribed, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him;

b. a registered person may not issue a tax invoice if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

c. a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply containing such particulars and in such manner as may be prescribed:

Provided that the registered person may not issue a bill of supply if the value of the goods or services or both supplied is less than two hundred

rupees subject to such conditions and in such manner as may be prescribed;]

d. a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;

e. where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment;

f. a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both;

g. a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier.

4. In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.

5. Subject to the provisions of clause (d) of sub-section (3), in case of continuous supply of services,--

a. where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;

b. where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;

- c. where the payment is linked to the completion of an event , the invoice shall be issued on or before the date of completion of that event.
6. In a case where the supply of services ceases under a contract before the completion of the supply, the invoice shall be issued at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.
7. Notwithstanding anything contained in sub-section (1), where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.
8. Therefore, we humbly solicit Advance Ruling from the honorable authority on the question as to
1. what documents should be attached while sending material to sites apart from DC and way bill.
 2. What type of documents must be attached while transporting machinery for doing service?
 3. Some time we operate works for the sites from neighbouring states, for example we have our AP office at Vijayawada, to execute works at Ananthapur we send material from our Bangalore store as stock transfer and afterwards send machines from Bangalore to carry out the service part. We are facing challenges for material movement and machinery movement, seek direction to execute such works without hindrance from GST cross border officers.

7. Personal Hearing:

The proceeding of Personal Hearing was conducted on 29.08.2025, for which the authorized representative Sri. Ravi Teja, Chartered Accountant along with Sri. Sekhar Kamineni, Director appeared and reiterated the facts narrated in their application and submitted the following documents:

- 1) Registration Certificate in Form GST RED-06.
- 2) Letter of Award, Scope of Works Crux Vs. Main Contractor/Ower, Delivery Challances, Tax Invoices issued by the applicant, E-way bill details relating to its clients(Five in number).

8. Discussion and Findings:

We have carefully examined the application filed by M/s Crux Prestressing Systems Pvt. Ltd., along with the supporting submissions. The applicant has raised questions essentially relating to the movement of materials and machinery to various customer sites, and the documents required for such movement. Specifically, the applicant seeks clarity on:

- Documents required, apart from Delivery Challan (DC) and e-Way Bill, for sending materials to construction sites;
- Documents for transporting machinery to sites for servicing; and
- Documentation challenges in respect of cross-border movement of materials and machinery across States.

At the outset, it is necessary to examine the scope of matters on which an Advance Ruling can be sought under the provisions of the CGST Act, 2017 and the corresponding APGST Act, 2017.

The relevant provisions are extracted hereunder for ready reference:

"95. Definitions.

In this Chapter, unless the context otherwise requires,--

- (a) "advance ruling" means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
- (b) ***
- (c) "applicant" means any person registered or desirous of obtaining registration under this Act;

97. Application for Advance Ruling.

- (1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.
- (2) The question on which the advance ruling is sought under this Act, shall be in respect of,--
 - (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.”

On conjoint reading of the sections 95(a) and (c), & 97 of the CGST Act, 2017, depicts that advance ruling means a decision by the AAR to an applicant on matters or on questions specified under 97(2) *ibid* in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant; that an applicant, means any person registered or desirous of obtaining registration under this Act; that such an applicant, may make an application in the prescribed form with appropriate fee, stating the question on which the said ruling is sought. The questions on which the ruling is sought is however, restricted to the 7[seven] issues listed in section 97(2), *ibid*.

Questions raised by the applicant relating to procedural compliance, documentary requirements, filling of statutory forms, or manner of transportation of goods/machinery do not fall within the ambit any of the above 7(seven) categories.

We also note that in several previous rulings, the AAR has consistently held that queries relating to documents required during transport of goods are in the nature of procedural/administrative guidance and cannot be adjudicated in an advance ruling application. Such matters are within the domain of executive instructions, circulars, or departmental clarifications, not within the statutory mandate of Section 97(2).

In the present case, the applicant's queries are limited to: the sufficiency of Delivery Challans and e-Way Bills for movement of goods/machinery, additional documents, if any, required by GST authorities, and difficulties faced during cross-border transportation.

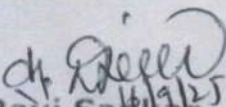
These questions do not involve determination of classification, rate of tax, liability, input tax credit, or supply. Rather, they are purely procedural in nature and relate to compliance aspects of goods in transit. Consequently, they are outside the purview of advance ruling.

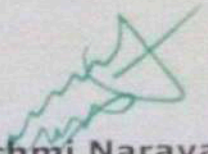
In view of the above discussion, and as the questions raised by the applicant pertain to procedural/documentation requirements relating to movement of goods and machinery, which are not covered under any of the clauses of Section 97(2) of the CGST/APGST Act, 2017, the application is held to be not maintainable. Accordingly, the application is rejected as non-admissible under Section 97(2) of the said Acts.

RULING

(Under Section 98 of Central Goods and Services Tax Act, 2017 and the Andhra Pradesh Goods and Services Tax Act, 2017)

Accordingly, the application is rejected in terms of section 98(2) of the CGST Act, 2017.


K. Ravi Sankar
Member


B. Lakshmi Narayana
Member

To

M/s Crux Prestressing Systems Pvt Ltd, D.No.: 74 13/2 23/5, Kodandrai Residency, New Rtc Colony, Patmata, Krishna, Andhra Pradesh, 520001. **(By Registered Post)**

Copy to

1. The Superintendent (CGST), Auto Nagar Range, Vijayawada Division through mail)
2. The Commissioner of Central Tax, CGST, GST Bhavan, Central Revenue Buildings, Kannavari Thota, Guntur - 522 004

Copy submitted to

1. The Chief Commissioner (State Tax), O/o Chief Commissioner of State Tax, Kunchanapalli, Guntur District, (A.P)
2. The Principal Chief Commissioner (Central Tax), O/o Principal Chief Commissioner of Central Tax & Customs, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam-530035. A.P.

Note: Under Section 100 of the APGST Act 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under Section 99 of APGST Act, 2017, with in a period of 30 days from the date of service of this order.