

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU
NO.206, 2ND FLOOR, PAPJM BUILDING, NO.1, GREAMS ROAD,
CHENNAI - 600 006**

**ORDER UNDER SECTION 102 OF THE CGST ACT, 2017, AND UNDER
SECTION 102 OF THE TNGST ACT, 2017**

Members present:

Smt. D. Jayapriya, I.R.S., Additional Commissioner / Member, Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -600 034	Smt. N. Usha, Joint Commissioner (ST)/ Member, Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-600 006
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Reference: Tamil Nadu Authority of Advance Ruling Order No.93/AAR/2023 dt.05.09.2023 issued by Tamil Nadu Authority of Advance Ruling passed under Section 98(4) of the CGST Act, 2017, and Tamil Nadu Goods and Service Tax Act, 2017, in case of M/s Sri Krishna Ladies Hostel, unregistered with GST.

Date:08.09.2023

CORRIGENDUM

1. In case of the applicant M/s Sri Krishna Ladies Hostel, unregistered with GST, a Ruling No.93/AAR/2023 dt.05.09.2023 was passed under Section 98(4) of the Central Goods and Service Tax Act,2017, and Tamil Nadu Goods and Service Tax Act,2017, by Tamil Nadu Authority of Advance Ruling.
2. On perusal of the impugned order, it is noticed that typographical error has occurred in the table above para 1, para 1 and despatch address, which require correction. Therefore, this corrigendum is issued to correct the error mentioned above.

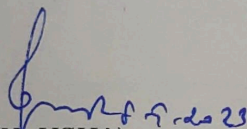
Hence, now 2nd, 3rd & 4th row of the table, para no.1 and despatch address may be read as under:

Table above para 1:

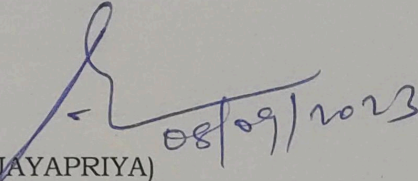
Legal Name of Applicant	M/s Sri Krishna Ladies Hostel
Registered Address / Address provided while obtaining user id	266A, Avinashi Road, Peelamedu, Coimbatore:641004
Details of Application	Form GST ARA - 01 Application Sl.No.45/2023/ARA, dated 19.04.2023

Para 2: The applicant M/s Sri Krishna Ladies Hostel, 266-A, Avinashi Road, Peelamedu, Coimbatore 641004 (hereinafter referred to as 'The Applicant') is unregistered with GST.

Dispatch address: To,
M/s Sri Krishna Ladies Hostel,
266-A, Avinashi Road, Peelamedu,
Coimbatore 641004


(N. USHA)
Member (SGST)




(D. JAYAPRIYA)
Member (CGST)

To
M/s Sri Krishna Ladies Hostel, 266-A,
Avinashi Road, Peelamedu,
Coimbatore 641004

//SPAD//

Copy submitted to:-

1. The Principal Chief Commissioner of CGST & Central Excise, No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam, Chennai – 600 034.
2. Principal Secretary & Commissioner of Commercial Taxes, 2nd Floor, Ezhilagam, Chepauk, Chennai – 600 005.

Copy to:

1. The Commissioner of GST & Central Excise, Coimbatore Commissionerate.
2. The Assistant Commissioner (ST), Peelamedu North Circle, Coimbatore
3. Master File / Spare – 1.