

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri. M. Rammohan Rao, Additional Commissioner of Central Tax, (Member)

(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

ARN No.	AD270322079376W
GSTIN Number, if any/ User-id	27AABCM4573E2ZI
Legal Name of Applicant	M/s. Capgemini Technology Services India Limited
Registered Address/Address provided while obtaining user id	Airoli Knowledge Park Block 1 to 6, Plot no IT3, IT4, Thane-Belapur Road, TTC Industrial Area, MIDC, Airoli,
Details of application	GST-ARA, Application Dated 29/03/2022

NO.GST-ARA- 01 /2022-23/B- 100 Mumbai, dt. 12.10.2022

PROCEEDINGS

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

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the GST Act and MGST Act" respectively] by M/s. Capgemini Technology Services India Limited, the applicant, seeking an advance ruling in respect of the following question.

Whether the applicant is liable to pay GST on recovery of Notice Pay from the employees for waiver or non-serving of notice period by the employee as specified in the Appointment Letter issued as per the contract entered between Employer and the Employee?

Applicant filed online application and Advance Ruling office requested via email for hard copy of their application in four sets. The applicant requested via email dated 08.08.2022 that they may be allowed to voluntarily withdraw their subject application filed on 29.03.2022.


The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The Application in GST ARA Form No. 01 of M/s. Capgemini Technology Services India Limited, vide reference Online ARA Application Dated 29.03.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




M. RAMMOHAN RAO
(MEMBER)


T. R. RAMNANI
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint Commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.