

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. AJAYKUMAR V. BONDE, Joint Commissioner of State Tax, (Member)

(2) Ms. PRIYA JADHAV, Joint Commissioner of Central Tax, (Member)

ARN No.	AD270322079318Y
GSTIN Number, if any/ User-id	27AABCM4573E1ZJ
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, Maharashtra, 400708.
Details of application	GST-ARA, Application No. 02 Dated 01.04.2022
Concerned officer	
Category	Service Provision
Heard	Received letter dated 12.12.2022 for withdrawal of Advance Ruling Application. Mr. Mihir Deshmukh, Advocate authorized person of M/s. Capgemini Technology Services India Limited
Issue/s on which advance ruling required	<ul style="list-style-type: none">➤ Determination of the liability to pay tax on any goods or services or both➤ 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.
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 02/2022-23/B- 19

Mumbai, dt. 09.05.2024

PROCEEDINGS

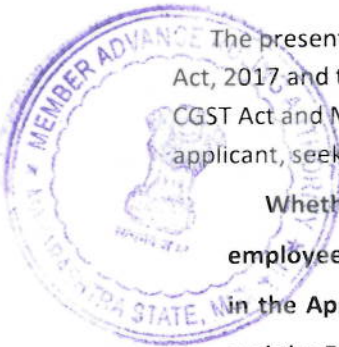
(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

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 CGST Act and MGST Act" respectively] by **M/s. Capgemini Technology Services India Limited**, the applicant, seeking an advance ruling in respect of the following questions.

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?

The applicant requested through a letter dated 12.12.2022 that they may be allowed to voluntarily withdraw their subject application filed on 01.04.2022 for following reasons.

"Applicant decided to withdraw their Advanced Ruling application."



Preliminary e-hearing was held on Google Meet on 30.04.2023. The Authorized representative of the applicant, Mr. Mihir Deshmukh, Advocate (authorized person) requested for withdraw of application filed for Advanced Ruling voluntarily and unconditionally.

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 01.04.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




AJAYKUMAR V. BONDE
(MEMBER)


PRIYA JADHAV
(MEMBER)

PLACE - Mumbai

DATE - 03/05/2024

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.