

**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.	AD270320009949Z
GSTIN Number, if any/ User-id	27AAQCS0896P1Z9
Legal Name of Applicant	M/s. Sar Senapati Santaji Ghorpade Sugar Factory Limited
Registered Address/Address provided while obtaining user id	466, BELEWADI – KALAMMA, KAGAL, Kolhapur-416220
Details of application	GST-ARA, Application No. 36 Dated 07.10.2020
Concerned officer	KOL-VAT-E-002, Kolhapur
Category	Factory/Manufacturing, Office/Sale Office
Heard	Letter dated 14.05.2024 for withdrawal of Advance Ruling Application.
Issue/s on which advance ruling required	➤ Admissibility of input tax credit of tax paid or deemed to have been paid
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 36/2020-21/B-30

Mumbai, dt. 07.06.2024

**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. Sar Senapati Santaji Ghorpade Sugar Factory Limited, the applicant, seeking an advance ruling in respect of the following questions.

- 1. Whether the Applicant Company is permitted to avail the entire input tax credit of the enlisted items in Annexure 1 of this application, being used towards the electric energy generated from the captive power plant and transmitted to the Sugar factory and distillery for manufacture of Rectified Spirit and Ethanol in terms of section 17(1) and 17(2) of the CGST/MGST/IGST Act and subsequently utilize the same for payment of output tax on Sugar, Rectified Spirit & ethanol sold by the Applicant?**

- 2. Whether the applicant company is required to reverse input tax credit on the electric energy generated by it at its plant and sold to MSEDCCL?**



The applicant requested through a letter dated 14.05.2024 received on 22.05.2024 that they may be allowed to voluntarily withdraw their subject application filed on 07.10.2020 for following reasons.

*"The Applicant get clarity form recent legal developments and Judicial precedents on the matter."*

Preliminary e-hearing was held on Google Meet on 05.06.2024. The Applicant requested for withdraw of his 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. Sar Senapati Santaji Ghorpade Sugar Factory Limited, vide reference Online ARA Application Dated 07.10.2020 is disposed of, as being withdrawn voluntarily and unconditionally.*



PLACE - Mumbai

DATE - 07/06/2024

  
AJAYKUMAR V. BONDE  
(MEMBER)

  
PRIYA JADHAV  
(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, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.