

**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.	AD270522002189A
GSTIN Number, if any/ User-id	27AAFFD5154R1ZW
Legal Name of Applicant	M/s. Deccan management Consultants Finishing School
Registered Address/Address provided while obtaining user id	E-21, Bramha Memories, Bhosale, Nagar, Pune, Maharashtra 411007
Details of application	GST-ARA, Application No. 11 Dated 10.05.2022
Concerned officer	PUNE-LTU-1, PUNE-DIVISION
Category	Service Recipient
Heard	Letter dated 28.05.2024 for withdrawal of Advance Ruling Application.
Issue/s on which advance ruling required	➤ Classification of goods and/or service or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 11/2022-23/B- 33

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. Deccan management Consultants Finishing School, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether the reimbursement by Industry Partner to DMCFs of the stipend paid to students attracts GST?
2. Whether the reimbursement by Industry Partner to DMCFs of the insurance premium attracts GST?
3. Whether the reimbursement by Industry Partner to DMCFs of the expenses for uniform and safety shoes attracts GST?
4. Whether the reimbursement by Industry Partner to DMCFs of the expenses for canteen charges attracts GST?

The applicant requested through a letter dated 28.05.2024 received on 29.05.2024 that they may be allowed to voluntarily withdraw their subject application filed on 10.05.2022 for following reasons.

**"Applicant decided to withdraw their Advanced Ruling application."**



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. Deccan management Consultants Finishing School, vide reference Online ARA Application Dated 10.50.2022 is disposed of, as being withdrawn voluntarily and unconditionally.**



*A. Bonde*

AJAYKUMAR V. BONDE  
(MEMBER)

*Priya Jadhav*  
1421 07/06/24

PRIYA JADHAV  
(MEMBER)

PLACE - Mumbai

DATE - 07/06/2024

**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, 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.