

**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.	AD270919003507S
GSTIN Number, if any/ User-id	27AAACH5154M1ZD
Legal Name of Applicant	M/s. Halliburton Offshore Services Inc.
Registered Address/Address provided while obtaining user id	Halliburton Offshore Services Inc. International Business Park, 17th Floor, Oberoi Garden City, Mohan Gokhale Road, Yashodham, Goregaon, Mumbai, Maharashtra 400063
Details of application	GST-ARA, Application No. 62 Dated 13.11.2019
Concerned officer	MUM-VAT-E-633, LTU-003, Mumbai
Category	Service Provision
Heard	letter dated 13.05.2024 for withdrawal of Advance Ruling Application.
Issue/s on which advance ruling required	> classification of goods and/or services or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 62/2019-20/B- 31

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. Halliburton Offshore Services Inc., the applicant, seeking an advance ruling in respect of the following questions.

- (i) Whether the supply of chemicals and cement additives by the Applicant would be treated as a composite supply of cementing services.
- (ii) If answer to Para (a) is yes, whether such composite supply of cementing services would be classified under the category of "Services of exploration, mining or drilling of petroleum crude or natural gas or both" subject to GST at the rate of 12%.

- (iii) If answer to Para (a) is no, whether the supply of imported chemicals and cement additives at a delivery location in India would be treated as goods supplied for petroleum operation and subject GST at the rate of 5% against an Essentiality Certificate ('EC') under Notification No. 03/2017-Central Tax (Rate) dated 28 June 2017.



The applicant requested through a letter dated 13.05.2024 received on 14.05.2024 that they may be allowed to voluntarily withdraw their subject application filed on 13.11.2019 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 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.

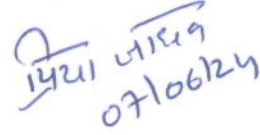
**ORDER**

(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. Halliburton Offshore Services Inc., vide reference Online ARA Application Dated 13.11.2019 is disposed of, as being withdrawn voluntarily and unconditionally.***



**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.