

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. D.P. Gojamgunde, Joint Commissioner of State Tax, (Member)
(2) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARN No.	AD270320000405U	
GSTIN Number, if any/ User-id	27AAKPG0010C1ZL	
Legal Name of Applicant	M/s. Surjyamani Krishna Gauda	
Registered Address/ Address provided while obtaining user id	1, Hamid manzil, Near Usha Yadav Apt, Road no. 27, Shanti Nagar, Maharashtra, Thane, 400604.	
Details of application	GST-ARA, Application No. 39 Dated 28.02.2020	
Concerned officer	Division-VI, Range V, Thane.	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	Works Contract
B	Description (in brief)	The applicant is providing works contract services to M/s. Mumbai Metropolitan Region Development Authority (MMRDA) for the project.
Issue/s on which advance ruling required		<ul style="list-style-type: none">➤ Applicability of a notification issued under the provisions of this Act.➤ Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in 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- 39/2024-25/B-166 Mumbai, dt. 28.10.2024

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. Surjyamani Krishna Gauda, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether the nature of work as described in the below mentioned table falls within the purview of works contract as defined in clause (119) of section 2 of the Central Goods and Service Tax Act, 2017?
2. Whether the CGST shall be levied at the rate of 6% on the above mentioned service, by considering the service as composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to railways including monorail and metro as notified in the table against serial number 3, column (3), item (v), sub-

item (a) of Notification no. 11/2017- Central Tax (Rate) dated 28th June 2017 read with amendments to above notification dated 22nd August 2017 and 25th January 2018 having reference no. as Notification no. 20/2017- Central Tax (Rate) and Notification no. 1/2018- Central Tax (Rate)?

The applicant requested through a letter dated 06.08.2024 that they may be allowed to voluntarily withdraw their subject application filed on 28.02.2020.

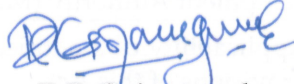
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

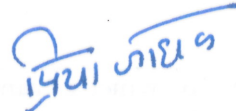
ORDER

(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. Surjyamani Krishna Gauda, vide reference Online ARA Application Dated 28.02.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. Gojangunder
(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, 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.