

**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.	AD2705240054839	
GSTIN Number, if any/ User-id	27AAICA8725F1ZK	
Legal Name of Applicant	M/s. Transport Engineering Solutions India Private Limited	
Registered Address/ Address provided while obtaining user id	PLOT NO D1 / SR NO 170, TSI, Talegaon Chakan Road, Chakan, Pune, Maharashtra. 410501	
Details of application	GST-ARA, Application No. 13 Dated 15.05.2024	
Concerned officer	Pune, Pune-I, Division-IV, Chakan, Range-V.	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	Applicant is engaged in the business of supplying job work services commonly known as 'Body Building' by way of attachment of 'Tipper Body' for various commercial vehicles such as 'Tipper'.
Issue/s on which advance ruling required		➤ Classification of any goods or services or both ➤ Whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/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-13/2024-25/B- 98 Mumbai, dt. 21/02/2025

**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. Transport Engineering Solutions India Private Limited, the applicant, seeking an advance ruling in respect of the following question.

1. Whether the activity undertaken by the Applicant would qualify as 'Job work' as per the provisions of Section 2(68) of the CGST Act?
2. Whether the activity undertaken by the Applicant would qualify as 'supply of service' under Section 7(1A) read with Para 3 of Schedule-II to the CGST Act?
3. What is the tariff classification of the supply made by the Applicant and the applicable rate of GST on the said supply?

The applicant requested through an email dated 18.02.2025 that they may be allowed to voluntarily withdraw their subject application filed on 15.05.2024.

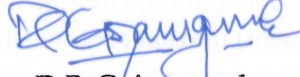
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

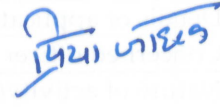
**ORDER**

(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. Transport Engineering Solutions India Private Limited, vide reference Online ARA Application Dated 15.05.2024 is disposed of, as being withdrawn voluntarily and unconditionally.



  
D.P. Gojamgunde  
(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.