

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**

**GST Bhavan, 8<sup>th</sup> floor, H- Wing, Mazgaon, Mumbai - 400010.**

**( Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)**

**BEFORE THE BENCH OF**

**(1) Shri B. Timothy, Addl. Commissioner of Central Tax, Member.**

**(2) Shri B. V. Borhade, Joint Commissioner of State Tax, Member.**

GSTIN Number, if any/ User-id		27AEZPG5044B1ZG
Legal Name of Applicant		SHREE SWETTA INDUSTRIES
Registered Address/Address provided while obtaining user id		Plot No.182/2,Maa Umiya Industrial Layout, Bhugaon,Kamptee,Nagpur-441104.
Details of application		GST-ARA, Application No. 101 Dated 15.12.2018
Concerned officer		State Tax Officer , (NAG-VAT-C-018) Nagpur.
A	Category	Factory/Manufacturing
B	Description (in brief)	The raw materials used to prepare the finished product are Maida, Rice, Besan, Salt and Some amount of Baking Soda. The finished product can be prepared by using of the combinations of the raw material mentioned above.
Issue/s on which advance ruling required		(I)Classification of any goods or services or both
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

**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"] by M/s. SHREE SWETTA INDUSTRIES, the applicant, seeking an advance ruling in respect of the following question :

**1. What is the rate of GST applicable to the finished product (Fryums) manufactured by the Concern?**

The preliminary hearing in the matter was held on 10.01.2019 and the Final hearing was fixed for 06.03.2019, but applicant has informed by emailed dated 07.03.2019 with request to allow withdrawal of the application filed on 15.12.2018.

The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed without going into the merits or detailed facts of this advance ruling application by this authority.



## ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 101/2018-19 /B-

27

Mumbai, dt. 12/03/2019

The Application in GST ARA form No. 01 of SHREE SWETTA INDUSTRIES vide reference ARA No. 101 dated 15.12.2018 is disposed of as being withdrawn unconditionally.



— st —  
**B. TIMOTHY**  
(MEMBER)

— st —  
**B. V. BORHADE**  
(MEMBER)

**CERTIFIED TRUE COPY**

  
**MEMBER**  
**ADVANCE RULING AUTHORITY**  
**MAHARASHTRA STATE, MUMBAI**

**Copy to:-**

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. 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.