

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**

**GST Bhavan, 1<sup>st</sup> floor, B- Wing, Room No. 107, 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		27ADWPS7812H1ZT
Legal Name of Applicant		Shaikh Ayub Shaikh Ali Amoodi Plast
Registered Address/Address provided while obtaining user id		3-2-14,M.G.Chowk,Degloor, Dist.- Nanded-431717
Details of application		GST-ARA, Application No. 129 Dated 05.03.2019
Concerned officer		Asstt. Commr. Of S.T.(NAN-TRA-D-001) NANDED
A	Category	Factory/Manufacturing
B	Description (in brief)	The applicant is manufacturer of Choona.
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 **Shaikh Ayub Shaikh Ali**, Trade name of applicant is **Amoodi Plast**, the applicant, seeking an advance ruling in respect of the following question :

1. Whether Choona (Lime) generally used for Pan (Betel) falls under CH. 2522.20 or other wise ?

The preliminary hearing in the matter was held on 26.03.2019 and the Final hearing was fixed for 03.05.2019, but applicant has informed by letter to grant adjournment in the matter. Now the applicant has filed letter on 28.05.2019 received on 28.05.2019 with request to allow withdrawal of the application filed on 05.03.2019.



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- 129/2018-19 /B-


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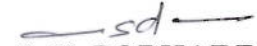
Mumbai, dt.

01/06/2019

The Application in GST ARA form No. 01 of **Shaikh Ayub Shaikh Ali, Trade name of applicant is Amoodi Plast** vide reference ARA No. 129 dated 05.03.2019 is disposed of as being withdrawn unconditionally.



  
**B. TIMOTHY**  
(MEMBER)

  
**B. V. BORHADE**  
(MEMBER)

**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.

**CERTIFIED TRUE COPY**

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

**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.