

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, 1st 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		27AADCM8877H1ZW
Legal Name of Applicant		M/s. Micro Interlinings Pvt.Ltd.
Registered Address/ Address provided while obtaining user id		282, Kalabdevi Road, Opp Vithalwadi, Mumbai 400002
Details of application		GST-ARA, Application No. 13 Dated 13.05.2019
Concerned officer		MUM-VAT-D-810, Nodal -1, MUMBAI
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Wholesale Business
B	Description (in brief)	The Applicant's a Private Limited Company and is a manufacturer of "fusible interlining woven fabric made from different varieties of fabric like 100% Cotton, Polyester Cotton & Polyester", which are popularly known as "Fusible Interlining Fabrics". The manufactured Interlining fabrics are partially coated/covered with plastic on one side and bearing designs resulting from the treatment of coating which is visible on its one side with naked eye.
Issue/s on which advance ruling required		(i) Classification of any goods or services or both (v) determination of the liability to pay tax on 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 was 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. Micro Interlinings Pvt. Ltd., the applicant, seeking an advance ruling in respect of the following question :

Whether the Fusible Interlining fabric is classified under HSN 5903 or should be classified as per the blend of yarn in chapter 52-55 ?

Preliminary hearing in the matter was held on 03.08.2019 and the applicant made an oral request to grant them a period of 8 days for making additional submissions, which was granted to them. Vide letter dated 16.08.2019 received in the office of this Authority on 16.08.2019 the



applicant has voluntarily requested that they may be allowed to withdraw their subject application filed on 13.05.2019.

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

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- 13/2019-20/B-

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Mumbai, dt. 22/08/2019

The Application in GST ARA Form No. 01 of M/s. Micro Interlinings Pvt. Ltd., vide reference ARA No. 13 dated 13.05.2019 is disposed of, as being withdrawn voluntarily and unconditionally.



— sd —
B. TIMOTHY
(MEMBER)

— sd —
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, 15th floor, Air India building, Nariman Point, Mumbai – 400021.