

## 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) Smt. P. Vinitha Sekhar, Addl. Commissioner of Central Tax, (Member)

(2) Shri A. A. Chahure, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id	27AABCM9380KIZZ
Legal Name of Applicant	DTL ANCILLARIES LIMITED
Registered Address/Address provided while obtaining user id	GAT No. 366, AMBETHAN ROAD, KHARAB CHAKAN, PUNE 410501
Details of application	GST-ARA, Application No. 49 Dated 01.10.2019
Concerned officer	Division – IV, Commissionerate Pune I.
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Factory / Manufacturing
B Description (in brief)	M/s DTL ANCILLARIES LTD is Public Limited Company working closely with the Ministry of Railways. It supplies various components for coach construction like Side wall assemblies, Roof Assemblies, Troughed Floors, Toilets, Bio-digesters etc. to the coach factories
Issue/s on which advance ruling required	(ii) applicability of a notification issued under the provisions of the Act
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

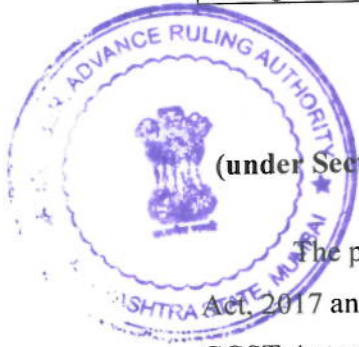
### PROCEEDINGS

(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. **DTL ANCILLARIES LIMITED**, the applicant, seeking an advance ruling in respect of the following question:

**Section 54(3)(ii) allows the refund of credit accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. Since we are providing the parts to railway supplies, does the notification No. 5/2017 - Central Tax (Rate) dated 28.06.2017 which bars the refund, applicable to our part supplied?**

Preliminary hearing in the matter was fixed on 02.01.2020. The applicant has submitted a letter dated 01.01.2020, and requested that they may be allowed to voluntarily withdraw their subject application filed on 04.10.2019.



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- 49/2019-20 /B-

10

Mumbai, dt.

17/01/2020

The Application in GST ARA Form No. 01 of M/s DTL Ancillaries Ltd., vide reference no. ARA No. 49 dated 04.10.2019 is disposed of, as being withdrawn voluntarily and unconditionally.




  
P. VINITHA SEKHAR  
(MEMBER)

  
A. A. CHAHURE  
(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.