

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. Rajiv Magoo, Additional Commissioner of Central Tax, (Member)

(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id	2AAJCA4028Q1Z8	
Legal Name of Applicant	M/s. ANTONY COMMERCIAL VEHICLES PRIVATE LIMITED	
Registered Address/Address provided while obtaining user id	903,904 & 905 NMS Titanium, 9 th Floor, Sector 15, Belapur, Maharashtra, Thane 4000614	
Details of application	GST-ARA, Application No. 07 Dated 28.08.2020	
Concerned officer	MUM-VAT-E-003, Raigad Division	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Wholesale Business
B	Description (in brief) (As per applicant)	We are hereby making an application under the advance ruling regarding one of our product which is fuel dispenser. The fuel Dispenser which we are about to trade in, is a modified vehicle.
Issue/s on which advance ruling required		<ul style="list-style-type: none">• Classification of any goods or services or both• 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

NO.GST-ARA-07/2020-21/B- 117

Mumbai, dt. 22.12.2021

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. Antony Commercial Vehicles Pvt. Ltd., the applicant, seeking an advance ruling in respect of the following question.

- 1. What will be the GST Tax Rate applicable on our product along with specific HSN Code and the product details are mentioned in the attachment?**

The applicant has submitted a letter via email dated 03.12.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 28.08.2020.

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.

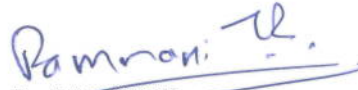
ORDER

(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. ANTONY COMMERCIAL VEHICLES PRIVATE LIMITED, vide reference ARA No. 07 dated 28.08.2020 is disposed of, as being withdrawn voluntarily and unconditionally.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(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, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.