

**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)**

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|---|--|
| GSTIN Number, if any/ User-id   | <b>27CJWPK9306A1ZZ</b>   |
| Legal Name of Applicant   | <b>M/s. Minakshi P Kakade</b>  |
| Registered Address/Address provided while obtaining user id                               | Plot No. E-21, SUPA MIDA, Parner, Ahmednagar – 414301, Maharashtra.  |
| Details of application  | GST-ARA, Application No. 42 Dated 13.10.2020   |
| Concerned officer   | <b>AHM-VAT-C-008,NASHIK</b>  |
| <b>Nature of activity(s) (proposed/present) in respect of which advance ruling sought</b> |  |
| A Category  | <b>Factory, Manufacturing Retail Business</b>  |
| B Description (in brief)  | Determination of rate applicable to goods manufactured under the provision of GST law.   |
| Issue/s on which advance ruling required  | <ul style="list-style-type: none"><li>➤ Classification of any goods or services or both</li><li>➤ Applicability of a notification issued under the provisions of the Act</li></ul> |
| Question(s) on which advance ruling is required   | As reproduced in para 01 of the Proceedings below.   |

NO.GST-ARA-42/2020-21/B- 07

Mumbai, dt. 19.01.2022

**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. Minakshi P Kakade, the applicant, seeking an advance ruling in respect of the following questions.

**What would be the HSN classification and rate of tax applicable to the applicant who is manufacturing “Laminated High Density Poly Ethylene HDPE Woven Geomembrane for Water Proof lining as per ISI 15351:2015”?**

The applicant has submitted a letter via email dated 18.01.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 13.10.2020.

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. Minakshi P Kakade, vide reference ARA No. 42 Dated 13.10.2020 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, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.