

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)

ARN No.	AD2708210313772	
GSTIN Number, if any/ User-id	27AAACR5055K1Z7	
Legal Name of Applicant	M/s Reliance Industries Limited	
Registered Address/Address provided while obtaining user id	5, TTC Industrial Area, Reliance Corporate Park, Thane Belapur Road, Ghansoli, Navi Mumbai, Thane, Maharashtra, 4000701	
Details of application	GST-ARA, Application No. 35 Dated 02.09.2021	
Concerned officer	Commissionerate Belapur-Division-IV, Range-IV.	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	The Applicant owns and manages a Cultural center comprising of three theatres of various seating capacities, where various types of art performances are proposed to be held. Vide this application, the Applicant requests for determination of the rate at which GST is payable on the supply of service by way of admission or access to these performances
Issue/s on which advance ruling required		<ul style="list-style-type: none">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.

NO.GST-ARA- 35/2020-21/B- 16

Mumbai, dt. 01.02.2022

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 Reliance Industries Limited, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether Sub-entry (i) of Entry No. 34 of Notification No. 11/2017 – Central Tax dated 28.06.2021 which reads, "Services by way of admission or access to circus,



Indian classical dance including folk dance, theatrical performance, drama or planetarium" is applicable to and covers supply of services by way of admission to the following performances:

- a. music performance of various types including Hindustani classical, Western classical, Carnatic classical, Folk, Semi-classical, Devotional, Electronic, Bollywood, Pop, etc.;
 - b. theatrical performances of various types including Drama, Musicals, Stand-up, Immersive, Experimental, Puppetry/ Object theatre, Children's theatre, etc.;
 - c. Indian Classical dance and Folk-dance performances;
 - d. dance performances, other than Indian Classical dance and Folk dance such as Contemporary dance, Social/Pop dance; and
 - e. Multi-art performances.
2. Alternatively, whether Sub-Entry (vi) of Entry No. 34 of Notification No. 11/2017 – Central Tax dated 28.06.2021, which reads, "Recreational, cultural and sporting services other than (i), (ii), (iia) (iii), (iiia), (iv) and (v) above" is applicable to and covers the supply of the above-referred services.

The applicant has submitted a letter via email dated 28.01.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 02.09.2021.

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. Reliance Industries Limited, vide reference ARA No. 35 Dated 02.09.2021 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.

