

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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| ARN No. | AD2705180043265 | |
| GSTIN Number, if any/ User-id | 27AAQFS6824E1ZU | |
| Legal Name of Applicant | M/s SHAH SAKALCHAND CHUNILAL & CO (HITESH P JAIN) | |
| Registered Address/Address provided while obtaining user id | 218, JAIN MANDIR, GROUND FLOOR, KIKA STREET, GULALWADI, MUMBAI-400002 | |
| Details of application | GST-ARA, Application No. 75 Dated 11.03.2022 | |
| Concerned officer | MUM-VAT-C-842, 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 puja utensils referred to in this application are used daily in household puja and worship. These items are made from brass sand casting process and not by machine or mechanical dye casting or moulding. Applicant reserves the right to make further submissions on factual aspects relevant to this application at the time of hearing Heading 7418 deals specifically with "household articles of copper" and specifically with "utensils of brass". Puja articles to which this application relates are not only "household articles", but also "utensils". Since 7418 is a specific entry, classification must be made under it. Heading 7419 is a residuary entry dealing with "other articles of copper". It is settled law that a specific entry must be liberally construed and the orphanage of residuary entry must be avoided. |
| 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- 75/2021-22/B-32

Mumbai, dt. 15.03.2022

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 SHAH SAKALCHAND CHUNILAL & CO, the applicant, seeking an advance ruling in respect of the following question.

Whether brass puja utensils like diya, samai, agarbatti stand, pach arti, dhuparti, nandadeep, hawankund and other utensils used in puja daily in households are covered by Tariff Heading 7418 or Tariff Heading 7419.

Applicant filed online application on system and Advance Ruling office requested via email on 04.03.2022 for hard copy of their application in four sets. The applicant has submitted a letter via email dated 11.03.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 11.03.2022.

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 SHAH SAKALCHAND CHUNILAL & CO, vide reference ARA No. 75 Dated 11.03.2022 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.