

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.	AD270220033892C	
GSTIN Number, if any/ User-id	27ADXFS5358K1ZI	
Legal Name of Applicant	M/s Sonai Tarmat JV	
Registered Address/Address provided while obtaining user id	Manthan Plus, 1st Floor, Shriram Plaza, Ram Mandir. Corner, Sangli - 416416	
Details of application	GST-ARA, Application No. 20 Dated 04.09.2020	
Concerned officer	SAN-BST-C-001, Kolhapur Division	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Works Contract
B	Description (in brief)	M/s Sonai Infrastructure Pvt. Ltd. and M/s Tarmat Ltd. formed a joint venture named Sonai Tarmat JV to participate in the CR tender of Indian Railways for the work of "Earthwork in embankment, cutting and bridge approaches, construction of retaining wall, side drains and construction of minor bridges, RUBs, supply of ballast, shifting of S&T utility, shifting and dismantling of structure by ensuring safety of existing running line, cables, OHE etc. from km 350 to km 417 in connection with Daund-Manmad Doubling Project".
Issue/s on which advance ruling required		<ul style="list-style-type: none">• 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.

NO.GST-ARA- 20/2020-21/B- 26

Mumbai, dt. 22/02/2022

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. Sonai Tarmat JV , the applicant, seeking an advance ruling in respect of the following question.

What will be the rate of GST in case of works contract service related earthwork provided to the Central Railway?

The applicant has submitted a letter via email dated 15.02.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 04.09.2020.

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. Sonai Tarmat JV, vide reference ARA No. 20 Dated 04.09.2020 is disposed of, as being withdrawn voluntarily and unconditionally.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(MEMBER)

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.