

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.	AD270320012999Z	
GSTIN Number, if any/ User-id	27AAACT0173A1ZX	
Legal Name of Applicant	M/s. HINDOOSTAN MILLS LIMITED	
Registered Address/Address provided while obtaining user id	Hindoostan Mills Limited, Sir Vithaldas Chambers, 16, Mumbai Samachar Marg, Fort, Mumbai 400 001, Maharashtra.	
Details of application	GST-ARA, Application No. 88 Dated 31.03.2022	
Concerned officer	MUMBAI CENTRAL, DIV-VIII, RANGE-II	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Leasing Business
B	Description (in brief)	<p>1. The Grantor : Maharashtra Industrial Development Corporation (MIDC), a Corporation constituted under the Maharashtra Industrial Development Act, 1961 having its Principal Office at Orient House, Adi Marzban Path, Ballard Estate, Mumbai 400 038, Maharashtra.</p> <p>2. The Lease Holder (the Lessee): Hindoostan Mills Limited, Sir Vithaldas Chambers, 16, Mumbai Samachar Marg, Fort, Mumbai 400 001, Maharashtra. The Grantor has given a lease hold title and rights to the Lease Holder for a period of 95 years, The Lease Holder (Lessee) after a period of 25 years holding of the MIDC Plot No. B-24, situated in the Additional Ambernath Industrial Area, Ulhasnagar, Maharashtra has now decided to transfer / assign /acquit / release / discharge the physical possession of the above plot to another entity for a consideration.</p> <p>This will be subject to obtaining the NOC from MIDC. We require information and guidance whether Goods and Service Tax will be applicable on the consideration and the rate of GST.</p>
Issue/s on which advance ruling required		<ul style="list-style-type: none"> 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- 88/2021-22/B- 42

Mumbai, dt. 31.03.2022

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. HINDOOSTAN MILLS LIMITED, the applicant, seeking an advance ruling in respect of the following question.

Whether Goods and Service Tax will be applicable on the consideration and the rate of GST.

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 31.03.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 31.03.2022.

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. HINDOOSTAN MILLS LIMITED, vide reference ARA No. 88 Dated 31.03.2022 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.