

**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.	AD270821027439W	
GSTIN Number, if any/ User-id	27AAATK1026G1Z1	
Legal Name of Applicant	M/s KARVE INSTITUTE OF SOCIAL SERVICE	
Registered Address/Address provided while obtaining user id	18, Hillside, Near Van Devi Temple, Karve Nagar, Maharashtra Pune 411052	
Details of application	GST-ARA, Application No. 34 Dated 01.09.2021	
Concerned officer	PUNE-VAT-E-102	
<b>Nature of activity(s) (proposed/present) in respect of which advance ruling sought</b>		
A	Category	Service Provisions, Service Recipient
B	Description (in brief)	Karve institute is a Trust registered under Bombay public trust Act and under 12A and 80G of income Tax Act 1961. The institute since 1963 is into charitable activities and is also a CSR impanelled agency of the IICA (Indian Institute of Corporate Affairs, Govt of India).
Issue/s on which advance ruling required		<ul style="list-style-type: none"><li>Determination of the liability to pay tax on any goods or services or both</li></ul>
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 34/2021-22/B- 60

Mumbai, dt. 04.05.2022

**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 and MGST Act" respectively] by M/s. KARVE INSTITUTE OF SOCIAL SERVICE, the applicant, seeking an advance ruling in respect of the following question.

Since the institute deploys funds, revived from other entities for CSR purpose u/s 135(5) of the Companies Act 2013, to oversee the execution of the social activities in a pure agent capacity, be charged GST by supplier of Goods and services to the institute?



The applicant has submitted a letter dated 28.04.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 01.09.2021.

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. KARVE INSTITUTE OF SOCIAL SERVICE, vide reference ARA No. 34 Dated 01.09.2021 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, 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.