

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.	AD270320013325P
GSTIN Number, if any/ User-id	27AA1CC3052F1ZW
Legal Name of Applicant	M/s. Cinta Medtech Private Limited
Registered Address/Address provided while obtaining user id	Mohan Gokhale Rd, Offwestern Express Way, Oberoi Woods, Goregaon, Maharashtra, Mumbai 400063
Details of application	GST-ARA, Application Dated 13.03.2020
Concerned officer	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Service Provision
B Description (in brief)	This advance Ruling application is being preferred by M/s Cinta Medtech Private Limited (herein after referred to as "Applicant") registered vide GSTIN 27AA1CC3052F1ZW having principal place of business at A3503/3504, OBEROI WOODS, MOHAN GOKHALE RD, OFF WESTERN EXPRESSWAY, GOREGA, , Mumbai City, Maharashtra, 400063
Issue/s on which advance ruling required	➤ Classification of any goods or services or both ➤ 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/2019-20/B-61 Mumbai, dt. 18.05.2022

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 Act and MGST Act" respectively] by M/s. Cinta Medtech Private Limited, the applicant, seeking an advance ruling in respect of the following questions.

- 1) What is the service code (tariff) under which the testing/diagnostic services (Ambulatory Blood Pressure Monitoring Test , Holter Monitoring test, Sleep Apnea Test) provided by the applicant can be classified ?

2) Whether delay charges, rescheduling charges and doctors opinion charges recovered by the applicant along with testing charges be regarded as composite supply of testing charges?

3) What is the rate of GST payable on intra state and interstate supplies of service provided by applicant being testing charges, delay charges, rescheduling charges and doctor's opinion charges?

Applicant filed online application on system and Advance Ruling office requested via email for hard copy of their application in four sets. The ARA office heard the case on 17.05.2022. The applicant requested that they may be allowed to voluntarily withdraw their subject application filed on 13.03.2020 via mail on dated 18.05.2022.

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 Cinta Medtech Private Limited, vide reference Online ARA Application Dated 13.03.2020 is disposed of, as being withdrawn voluntarily and unconditionally.




RAJIV MAGOO
(MEMBER)


I. 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.