

**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.	AD2706180022655
GSTIN Number, if any/ User-id	27AABCF7965P1ZT
Legal Name of Applicant	M/s. HITACHI ASTEMO BRAKE SYSTEMS INDIA PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	A-606, 6 th Floor International Conventional Centre, MCCA Trade Towers, Senapati Bapat Road, Shivaji Nagar, Pune-411 016.
Details of application	GST-ARA, Application Dated 18.06.2018

NO.GST-ARA/2018-19/B- 66 Mumbai, dt. 25/05/2022

**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. HITACHI ASTEMO BRAKE SYSTEMS INDIA PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following question.

**Whether the product "Brake Pad" (consisting friction material) can be under HSN 6813.**

Applicant filed online application and Advance Ruling office requested via email for hard copy of their application in four sets. The applicant requested via email dated 24.05.2022 that they may be allowed to voluntarily withdraw their subject application filed on 18.06.2018.


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. HITACHI ASTEMO BRAKE SYSTEMS INDIA PRIVATE LIMITED, vide reference Online ARA Application Dated 18.06.2018 is disposed of, as being withdrawn voluntarily and unconditionally.*

  
RAJIV MAGOO  
(MEMBER)

  
T. R. RAMNANI  
(MEMBER)

PLACE - Mumbai

DATE - 25/05/2022

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.

