

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.	AD2709190001651
GSTIN Number, if any/ User-id	27AADCI5165N1Z4
Legal Name of Applicant	M/s. I-STRON CORPORATION PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	D-521, Neelkanth Business Park, Nathani Road, Vidyavihar, Mumbai-400 086.
Details of application	GST-ARA, Application Dated 03.09.2019

NO.GST-ARA/2018-19/B-65 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. I-STRON CORPORATION PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following question.

- 1. Whether the supply of services provided by the applicant in connection with the car parking solutions to the builders/ developers/ main contractors in respect of projects which are covered under SI. No. 3 (v) of Notification 11/2017- Central Tax (Rate) dt. 28.06.2017 as amended, shall be eligible for the concessional GST rate prescribed thereunder?**
- 2. Whether benefit of the concessional GST rate under SI.No. 3 (v) of Notification 11/2017-Central Tax (Rate) dt. 28.06.2017 as amended, can be availed by the applicant irrespective of and independent of the treatment of the project under GST and GST rate used by the builder/ developer/ main contractor?**
- 3. Whether benefit of the concessional GST rate under SI No. 3 (v) of Notification 11/2017- Central Tax (Rate) dt. 28.06.2017 as amended shall be available in cases wherein both commercial units and residential apartments would be built? If not, whether proportionate benefit may be availed for the Residential Component?**

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 03.09.2019.



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. I-STRON CORPORATION PRIVATE LIMITED, vide reference Online ARA Application Dated 03.09.2019 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, 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.