

**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.	AD2710180016857
GSTIN Number, if any/ User-id	27AAIFR9824R1Z6
Legal Name of Applicant	M/s. Rikki Ronie Developers
Registered Address/Address provided while obtaining user id	Office ½ ,Shah Trade Centre,6 <sup>th</sup> Floor, Rani Sati Marg, Malad East Mumbai-400097 Maharashtra
Details of application	GST-ARA, Application Dated 19.10.2018

NO.GST-ARA/2018-19/B-74 Mumbai, dt. 31.05.2022

**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. Rikki Ronie Developers, the applicant, seeking an advance ruling in respect of the following questions.

- 1) Whether the assessee is entitled to avail transition credit value added tax and Excise Duties paid on goods purchased/contract charges during the period 1<sup>st</sup> July, 2016 to 30<sup>th</sup> June, 2017 which was used in the under construction real estate project as GST at 12% will be levied on sale of unsold portion?
- 2) Whether the assessee can claim transitional credit of Value Added Tax and Excise Duties paid on goods purchased/contract charges towards construction of rehabilitation portion also which is handed over free of cost to public Housing Department as condition to development of sale portion of the Project?
- 3) Whether the assessee can claim transitional credit of excise Duties forming part of cost of goods wherein separate invoice containing bifurcation of excise duty is not available, but the assessee is able to obtain a certificate stating the amount of excise duty paid in the said goods, the excise registration details of the manufacturer?

Applicant filed online application and Advance Ruling office requested via email for hard copy of their application in four sets. Heard the case on 31.05.2022. The applicant requested



via email dated 31.05.2022 that they may be allowed to voluntarily withdraw their subject application filed on 19.10.2018.

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.

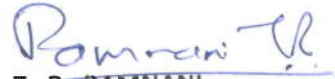
**ORDER**

**(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 Rikki Ronie Developers, vide reference Online ARA Application Dated 19.10.2018 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.