

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.	AD270119001821E
GSTIN Number, if any/ User-id	27AACCP2701N1ZE
Legal Name of Applicant	M/s. Prieska Real Estates Pvt. Ltd.
Registered Address/Address provided while obtaining user id	303/304,Viksa Chamber, 3 rd Floor, Link Road Mith Chowki, Malad West, Maharashtra, Mumbai Suburban, 400064
Details of application	GST-ARA, Application Dated 21/01/2019

NO.GST-ARA/2018-19/B-75 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. Prieska Real Estates Pvt. Ltd., the applicant, seeking an advance ruling in respect of the following questions.

(1) Determination of the liability to pay tax on sale of TDR.

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 21/01/2019.


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 Prieska Real Estates Pvt. Ltd., vide reference Online ARA Application Dated 21/01/2019 is disposed of, as being withdrawn voluntarily and unconditionally.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.