

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.	AD270820002803E
GSTIN Number, if any/ User-id	27AADAA5919L1Z1
Legal Name of Applicant	M/S. Ashok Nagar Co Op Housing Societies Association Ltd
Registered Address/Address provided while obtaining user id	Ashok Nagar Co Op Housing Societies Association Ltd , Pipeline Road Balkum, Thane-400608
Details of application	GST-ARA, Application Dated 10.08.2020

NO.GST-ARA/2020-21/B- 83 Mumbai, dt. 14.06.2022

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. Ashok Nagar Co Op Housing Societies Association Ltd, the applicant, seeking an advance ruling in respect of the following questions.

- 1. Whether GST is applicable if monthly contribution from members is Rs.3500 and total contribution is Rs.42, 01,200?**
- 2. Whether GST is applicable to association of CHSL who is collecting Rs.35000 as monthly contribution from each of the 10 society?**
- 3. If in question 2 answer is YES, then we can opt to pay tax under composition scheme @6 %.**

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 13.06.2022 that they may be allowed to voluntarily withdraw their subject application filed on 10.08.2020.

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 by M/S. Ashok Nagar Co Op Housing Societies Association Ltd, vide reference Online ARA Application Dated 10.08.2020 is disposed of, as being withdrawn voluntarily and unconditionally.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(MEMBER)

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.