

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.	AD270718002861Z
GSTIN Number, if any/ User-id	27AAJCA5683K1Z5
Legal Name of Applicant	M/s. Altracrete Build Mat Pvt Ltd
Registered Address/Address provided while obtaining user id	Karveer, Gate No 142, Padali Khurd, Karveer, Padali, Kolhapur, Maharashtra.
Details of application	GST-ARA, Application Dated 24.07.2018
Concerned officer	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
	Factory/Manufacturing
Issue/s on which advance ruling required	➤ Classification of any goods or services or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO. GST-ARA-39/2022-23/B-

87

Mumbai, dt.

21.06.2022

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. Altracrete Build Mat Pvt Ltd, the applicant, seeking an advance ruling in respect of the following questions.

1) For the HSN code related to 1. Tiles adhesive 2. Block Joint Morter 3. Wall Putty & 4. Tile grout

Applicant filed online application on system and Advance Ruling office requested via email for hard copy of their application in four sets. The ARA office heard the case on 17.05.2022. The applicant requested that they may be allowed to voluntarily withdraw their subject application filed on 24.07.2018 via mail on dated 19.06.2022.

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01 of M/s Altracrete Build Mat Pvt Ltd, vide reference Online ARA Application Dated 24.07.2018 is disposed of, as being withdrawn voluntarily and unconditionally.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, 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.