

**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. M. Rammohan Rao, Additional Commissioner of Central Tax, (Member)**

**(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)**

ARN No.	AD270419019587M
GSTIN Number, if any/ User-id	27AACCJ6546P1ZX
Legal Name of Applicant	M/s. Jadhao Layland Private Ltd
Registered Address/Address provided while obtaining user id	A-77 Badnera Road MIDC Amravati- 444605 Maharashtra
Details of application	GST-ARA, Application Dated 25.04.2019

NO.GST-ARA/2022-23/B- 95

Mumbai, dt. 12.10.2022

**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. Jadhao Layland Private Ltd, the applicant, seeking advance ruling in respect of the following question.

**Classification of any goods or services or both (What will be HSN Code & tax rate on the supply of goods (Sub-Assembly of Rotavator Parts))**

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 27.06.2022 that they may be allowed to voluntarily withdraw their subject application filed on 25.04.2019.

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01 of M/s. Jadhao Layland Private Ltd, vide reference Online ARA Application Dated 25.04.2019 is disposed of, as being withdrawn voluntarily and unconditionally.



PLACE - Mumbai

DATE - 12.10.22

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.

  
M. Rammohan Rao  
(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, 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.