

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.	AD270119000423J
GSTIN Number, if any/ User-id	27AAGFP9373D1ZZ
Legal Name of Applicant	M/s. Pushpak Auto & Gas Station
Registered Address/Address provided while obtaining user id	S.NO. 166/A-2, OPP. MAJAS BUS DEPOT, JOGESHWARI VIKHROLI LINK ROAD, JOGESHWARI EAST, Mumbai Suburban, Maharashtra, 400060
Details of application	GST-ARA, Application Dated 05.01.2019

NO.GST-ARA-66 /2022-23/B-98

Mumbai, dt. 12.10.22

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. Pushpak Auto & Gas Station**, the applicant, seeking advance ruling in respect of the following question.

a) Whether any liability to pay G.S.T. is determined on amount received from Indian Oil Corporation towards reimburse of tanker expenses?

b) If liability to pay G.S.T. is determined than at what rate G.S.T. should be paid i.e. 5% or 18% or any other rate?

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 05.01.2019.

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01 of M/s. Pushpak Auto & Gas Station, vide reference Online ARA Application Dated 05.01.2019 is disposed of, as being withdrawn voluntarily and unconditionally.



M. Rammohan Rao
(MEMBER)



T. R. RAMNANI
(MEMBER)



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.