

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.	AD2708190000176
GSTIN Number, if any/ User-id	27AABPI5128G1ZZ
Legal Name of Applicant	M/s. Venkatkrishnan Vishwanathan Iyer
Registered Address/Address provided while obtaining user id	FLAT A1 BUILDING B1, VAIBHAVNAGAR PH 2, PIMPRI WAGHERE, PIMPRI WAGHERE, Pune, Maharashtra, 411017
Details of application	GST-ARA, Application Dated 08.01.2019

NO.GST-ARA-67 /2022-23/B-9A

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. Venkatkrishnan Vishwanathan Iyer, the applicant, seeking an advance ruling in respect of the following question.

1. How do I make online payment of monthly tax, interest and submit GST Returns for FY 2018-19 and Q1 of FY 2019-20?
As per the CGST Act, 2017 and Maharashtra GST Act, 2017 I will pay the tax plus interest u/s 50 of the Act. As I am going to pay voluntarily I need not pay penalty as per sub section 5 of section 73. Is it right?
2. Under sub-section (1) of section 47 the late filing fee i.e. limited to Rs. 5000 pm. Is that right? Does the site provide this facility.
3. Please approve my proposed action of payment and submission of the returns. Or else please guide me a line of action

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 07.07.2022 that they may be allowed to voluntarily withdraw their subject application filed on 08.01.2019.


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. Venkatkrishnan Vishwanathan Iyer, vide reference Online ARA Application Dated 08.01.2019 is disposed of, as being withdrawn voluntarily and unconditionally.




M. Rammohan Rao
(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.