

**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.	AD270322030961C
GSTIN Number, if any/ User-id	27AARFJ5987C1ZS
Legal Name of Applicant	M/s. JJMPDMC CONSULTING ENGINEERS LLP
Registered Address/Address provided while obtaining user id	601, Harbhajan Commercial Complex, Kalina, Santacruz East, Opp Petrol Pump, Mumbai, Mumbai City, Maharashtra, 400098
Details of application	GST-ARA, Application No. 79 Dated 16.03.2022

NO.GST-ARA- 79/ ~~21-22~~B- 102 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. JJMPDMC CONSULTING ENGINEERS LLP, the applicant, seeking an advance ruling in respect of the following question.

1. Whether the supplies undertaken by the Applicant as per RFP shall be considered as 'supply' under GST as per Section 7 of Central Goods and Services Tax Act, 2017?
2. What will be the tax rate under the GST Act for the Project Management consulting services supplied under RFP to the recipients?

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 30.09.2022 that they may be allowed to voluntarily withdraw their subject application filed on 16.03.2022.

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.

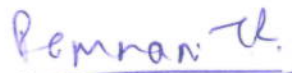
**ORDER**

**(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. JJMPDMC CONSULTING ENGINEERS LLP, vide reference Online ARA Application Dated 16.03.2022 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, 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.