

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. AJAYKUMAR V. BONDE, Joint Commissioner of State Tax, (Member)
(2) Ms. PRIYA JADHAV, Joint Commissioner of Central Tax, (Member)

ARN No.	AD270821029837Q
GSTIN Number, if any/ User-id	27ABCFA3031E1Z3
Legal Name of Applicant	M/s. ADASCA
Registered Address/Address provided while obtaining user id	GAT NO 501/3, SHINDE NAYGAON ROAD, AT POST SHINDE, TALUKA NASHIK, NASHIK, Maharashtra, 422102
Details of application	GST-ARA, Application No. 33 Dated 30.08.2021
Concerned officer	
Category	Factory/Manufacturing
Heard	Received letter dated 06.09.2023 for withdrawal of Advance Ruling Application. Mr. Aditya Surte, C.A., authorized person of M/s. ADASCA
Issue/s on which advance ruling required	<ul style="list-style-type: none">➤ Classification of any goods or services or both➤ Applicability of a notification issued under the provisions of this Act\➤ Determination of time and value of supply of goods or services or both➤ Determination of the liability to pay tax on 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- 33/2021-22/B-12

Mumbai, dt. 09.05.2024

PROCEEDINGS

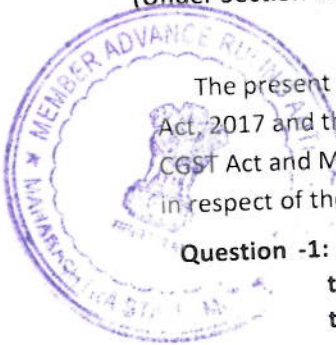
(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

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. ADASCA, the applicant, seeking an advance ruling in respect of the following questions.

Question -1: Whether the transactions between Adasca and M/s. Advance Pesticide is a transaction between related person and if the answer is affirmative what is the transaction value of supply?

Question -2: What is the appropriate classification of following goods and tax liability to pay tax on supply of such goods?

1. Fertilil-1 Ltr
2. N-Carb-1Ltr
3. Zincpro-1Ltr
4. Amipro-1Ltr



5. Brix X10-1Ltr

6. Xainto (Mycorrhizal bio fertilizer) 4 Kg

7. Advance Gold (Mycorrhizal bio fertilizer) 4Kg

The applicant requested through a letter dated 06.09.2023 that they may be allowed to voluntarily withdraw their subject application filed on 30.08.2021 for following reasons.

"1. The first question is no more relevant in view of the subsequent circular issued by the Central Board of Indirect Taxes and customs, specifically Circular No. 199/11/2023GST dated 17.07.2023.

2. The transactions with respect to which the question of classification of goods was raised have been concluded and the question is not relevant anymore"

Preliminary e-hearing was held on Google Meet on 30.04.2023. The Authorized representative of the applicant, Mr. Aditya Surte, C.A., authorized parson, requested for withdraw of application filed for Advanced Ruling voluntarily and unconditionally.

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. ADASCA, vide reference Online ARA Application Dated 30.08.2021 is disposed of, as being withdrawn voluntarily and unconditionally.



A. Bonde

AJAYKUMAR V. BONDE
(MEMBER)

Priya Jadhav

PRIYA JADHAV
(MEMBER)

PLACE - Mumbai

DATE - 08/05/2024

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.

