

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.	AD271022008279C
GSTIN Number, if any/ User-id	27AABCT7374C1ZB
Legal Name of Applicant	M/s. TE Connectivity India Private Limited
Registered Address/Address provided while obtaining user id	Gut No. 95, Survey No. 166/3, Wagholi-Rahu Road, Kesnand Village, Pune, Maharashtra, 412207.
Details of application	GST-ARA, Application No. 76 Dated 20.10.2022
Concerned officer	
Category	Factory/ Manufacturing, Ware House/ Depot, Office/ Sale Office, Service Recipient, EOU/STP/EHTP
Heard	1. Received letter dated 16.12.2022 for Withdrawal of Advanced Ruling Application. 2. Mr. Ravi Bhatia, Director of M/s. TE connectivity India Private Limited
Issue/s on which advance ruling required	➤ Determination of time and value of supply of goods or services or both ➤ Determination of the liability to pay tax on any goods or service or both ➤ Whether any particular thing done by the applicant with respect to any goods and / or services or both amounts to or results in a supply of goods and/ or services or both, within the meaning of that term
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 76/2022-23/B-13

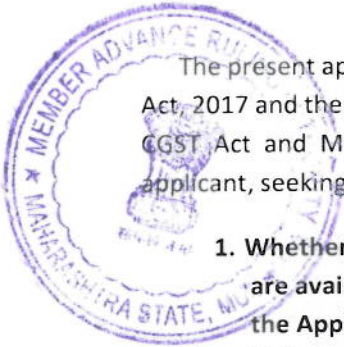
Mumbai, dt. 08.05.2024

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. TE Connectivity India Private Limited**, the applicant, seeking an advance ruling in respect of the following questions.

- 1. Whether the subsidized deduction made by the Applicant from the employees who are availing canteen services within the factory would be considered as a "supply" by the Applicant under the provisions of Section 7 of Central Goods and Service Tax Act, 2017 and Maharashtra Goods and Service Tax Act, 2017.**
- 2. In case answer to question no. 1 is yes, Whether GST is applicable on the amount paid by the Applicant to the Service Providers or only on the amount recovered from the employees?**



The applicant requested through a letter dated 16.12.2022 that they may be allowed to voluntarily withdraw their subject application filed on 20.10.2022 for following reasons: -

"The Applicant believes that there is not need for a ruling on the quires raised, as the matter has been already clarified in multiple rulings."

Preliminary e-hearing was held on Google Meet on 30.04.2023. The Authorized representative of the applicant, Mr. Ravi Bhatia, Director 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. TE Connectivity India Private Limited, vide reference Online ARA Application Dated 20.10.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



**AJAYKUMAR V. BONDE
(MEMBER)**

**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.