

**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.	AD2706220135178
GSTIN Number, if any/ User-id	27AAGCK0390Q1Z0
Legal Name of Applicant	M/s. Konkani LNG Limited
Registered Address/Address provided while obtaining user id	16, Bhikaji Cama Place, New Delhi – 110066
Details of application	GST-ARA, Application No. 43 Dated 07.07.2022
Concerned officer	
Category	Service Provision
Heard	1. Received letter dated 09.02.2024 for Withdrawal of Advanced Ruling Application. 2. Mr. Sandeep Kadam, Advocate, authorized person of M/s. Konkani LNG Limited
Issue/s on which advance ruling required	➤ classification of goods and/or services or both ➤ applicability of a notification issued under the provisions of the Act
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 43/2022-23/B- 20

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. Konkani LNG Limited, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether the Applicant’s activity of providing service of regasification of LNG owned by its customers (who are registered under the CGST Act) to convert the same to RLNG, from its regasification terminal at Dhabol, Maharashtra would amount to rendering of service by way of ‘job work’ as defined under Section 2(68) of the Central Goods and Services Tax Act, 2017 (‘CGST Act’)?
2. If yes, then whether the said regasification services by way of job-work would be classifiable under Entry (id) of Heading No. 9988 of Sl. No. 26 of Notification No. 11/2017-CT (Rate) dated 28.06.2017 as amended vide Notification No. 20/2019-CT (Rate) dated 30.09.2019 and exigible to GST at the rate of 12% (6% CGST + 6% SGST)?

The applicant requested through a letter dated 09.02.2024 that they may be allowed to voluntarily withdraw their subject application filed on 07.07.2022 for following reasons: -

**“Applicant decided to voluntarily and unconditionally withdraw the Advance Ruling application.”**



Preliminary e-hearing was held on Google Meet on 30.04.2023. The Authorized representative of the applicant, Mr. Sandeep Kadam, Advocate, authorized person requested for withdraw of application filed for Advanced Ruling voluntarily and unconditionally.

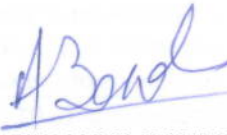
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

**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. Konkan LNG Limited, vide reference Online ARA Application Dated 07.07.2022 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, 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.