

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.	AD270920011500N
GSTIN Number, if any/ User-id	27AMQPK1427M1ZM
Legal Name of Applicant	M/s. Satyanarayanji Kalani Mahesh
Registered Address/Address provided while obtaining user id	Marwadi Galli, Parbhani, Maharashtra, 431401.
Details of application	GST-ARA, Application No. 52 Dated 27.11.2020
Concerned officer	
Category	Wholesale Business
Heard	1. Received letter dated 03.08.2023 for Withdrawal of Advanced Ruling Application. 2. Mr. Umesh Sharma, C.A. authorized person of M/s. Satyanarayanji Kalani Mahesh
Issue/s on which advance ruling required	➤ Classification of 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- 52/2020-21/B-17

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. **Satyanarayanji Kalani Mahesh**, the applicant, seeking an advance ruling in respect of the following questions.

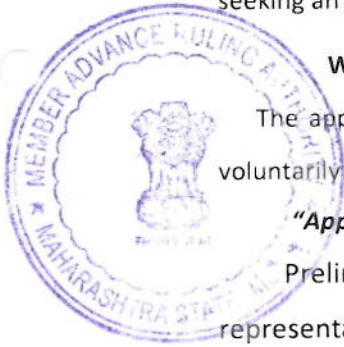
Whether "Supply of drinking" fall under SAC Code 2201 of HSN 9969?

The applicant requested through a letter dated 03.08.2023 that they may be allowed to voluntarily withdraw their subject application filed on 27.11.2020 for following reasons: -

"Applicant decided to withdraw their Advanced Ruling application"

Preliminary e-hearing was held on Google Meet on 30.04.2023. The Authorized representative of the applicant, Mr. Umesh Sharma, C.A. 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. Satyanarayanji Kalani Mahesh, vide reference Online ARA Application Dated 27.11.2020 is disposed of, as being withdrawn voluntarily and unconditionally.



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.