

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.	AD270522039233C
GSTIN Number, if any/ User-id	27AACCV4229P1ZT
Legal Name of Applicant	M/s. Skoda Auto Volkswagen India Private Limited
Registered Address/Address provided while obtaining user id	Chakan Plant – A-1, Pune – 410501, Maharashtra
Details of application	GST-ARA, Application No. 33 Dated 13.06.2022
Concerned officer	
Category	Service Provision
Heard	1. Received letter dated 12.01.2024 for Withdrawal of Advanced Ruling Application. 2. Mr. Brij Sharma C.A., authorized person of M/s. Skoda Auto Volkswagen India Private Limited
Issue/s on which advance ruling required	➤ 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- 33/2022-23/B-16

Mumbai, dt. 08.05.2024

PROCEEDINGS

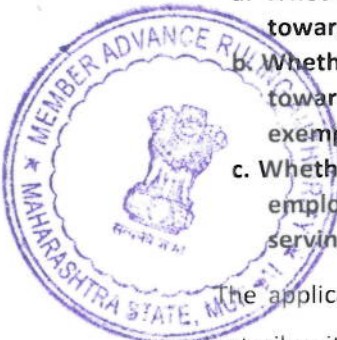
(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

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. Skoda Auto Volkswagen India Private Limited, the applicant, seeking an advance ruling in respect of the following questions.

- a. Whether the GST would be payable on recoveries made from the employees towards providing canteen facility at subsidized rates in the factory?
- b. Whether the GST would be payable on the recoveries made from the employees towards providing bus transportation facility? If Yes, whether the Applicant is exempted under Notification No. 12/2017 Central Tax (Rate)?
- c. Whether the GST would be payable on the notice pay recoveries made from the employees on account of not serving made from the employees on account of not serving the full notice period?

The applicant requested through a letter dated 12.01.2024 that they may be allowed to voluntarily withdraw their subject application filed on 13.06.2022 for following reasons: -

“CBIC has issued circular no.172 dated 6th July 2022 clarifying that these facilities are contractual obligations of the employer and hence are not subject to GST.”



Preliminary e-hearing was held on Google Meet on 30.04.2023. The Authorized representative of the applicant, Mr. Brij 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)

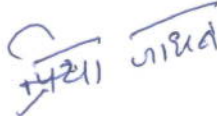
The Application in GST ARA Form No. 01 of M/s. Skoda Auto Volkswagen India Private Limited, vide reference Online ARA Application Dated 13.06.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



PLACE - Mumbai

DATE - 08/05/2024


AJAYKUMAR V. BONDE
(MEMBER)


PRIYA JADHAV
(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, 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.