

**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.	AD270322011361R
GSTIN Number, if any/ User-id	27AAICP2982M1ZR
Legal Name of Applicant	M/s. TACO PRESTOLITE ELECTRIC PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	Ground, F-1 Block, Plot No. A-79, Chakan Industrial Area, Phase 1 Sawardari Village, Tal Khed Pune, Maharashtra Pune 410501
Details of application	GST-ARA, Application No. 69 Dated 04.03.2022
Concerned officer	
Category	<b>Factory/Manufacturing</b>
Heard	Received letter dated 23.06.2023 for withdrawal of Advance Ruling Application. Mr. Amit Jain, Senior Manager, Finance of M/s. <b>TACO PRESTOLITE ELECTRIC PRIVATE LIMITED</b>
Issue/s on which advance ruling required	<ul style="list-style-type: none"><li>➤ Classification of any goods or services or both</li><li>➤ Determination of the liability to pay tax on any goods or services or both</li></ul>
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

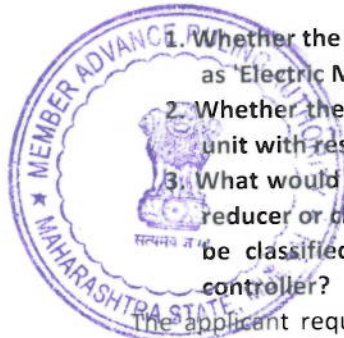
NO.GST-ARA- 69/2021-22/B-11

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. TACO PRESTOLITE ELECTRIC PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following questions.



1. Whether the product '3-in-1 Combo Motor Kit' is classifiable under tariff heading 8501 as 'Electric Motor'?
2. Whether the Applicant is correct in classifying the product under HSN 8501 as a CKD unit with respect to the child parts of the controller, motor, and reducer?
3. What would be the correct classification of the child parts of motor or child parts of reducer or child parts of the controller or any combination thereof, whether they will be classified under HSN 8503 or respective HSN of parts of motor, reducer or controller?

The applicant requested through a letter dated 23.06.2023 that they may be allowed to voluntarily withdraw their subject application filed on 04.03.2022 for following reasons.

***"Applicant decided to withdraw their Advance Ruling Application."***

Preliminary e-hearing was held on Google Meet on 30.04.2023. The Authorized representative of the applicant, Mr. Amit Jain, Senior Manager, Finance 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. TACO PRESTOLITE ELECTRIC PRIVATE LIMITED, vide reference Online ARA Application Dated 04.03.2022 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.