

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)

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|---|---|
| ARN No. | NA |
| GSTIN Number, if any/ User-id | 27AADCT3672P1ZP |
| Legal Name of Applicant | M/s. TRISHUL BUILDTECH & INFRASTRUCTURES PRIVATE LIMITED |
| Registered Address/Address provided while obtaining user id | D-264, TTC Industrial Area, Thane – Belapur Road, Turbhe, Thane, Maharashtra – 400 703 |
| Details of application | GST-ARA, Application No. 71 Dated 02.02.2021 |
| Concerned officer | |
| Category | Other |
| Heard | Received letter dated 13.02.2023 for withdrawal of Advance Ruling Application. Mr. Srikanth Acharya, C.A., authorized person of M/s. TRISHUL BUILDTECH & INFRASTRUCTURES PRIVATE LIMITED |
| Issue/s on which advance ruling required | ➤ Admissibility of input tax credit of tax paid or deemed to have been paid |
| Question(s) on which advance ruling is required | As reproduced in para 01 of the Proceedings below. |

NO.GST-ARA- 71/2020-21/B-10

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)

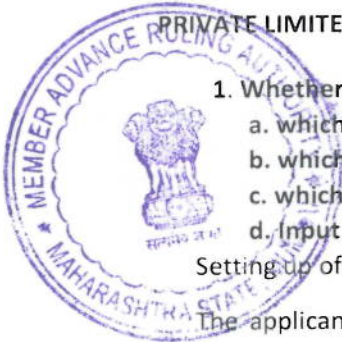
The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST Act and MGST Act” respectively] by M/s. TRISHUL BUILDTECH & INFRASTRUCTURES PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether Applicant is eligible to claim input tax credit paid on inputs;
 - a. which are movable in nature;
 - b. which are semi fixed in nature; and
 - c. which are permanently fixed in nature
 - d. input services having direct and indirect bearing on

Setting up off Residential Hotel business and providing taxable services in Residential Hotel.

The applicant requested through a letter dated 13.02.2023 that they may be allowed to voluntarily withdraw their subject application filed on 02.02.2021 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. Srikanth Acharya, 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

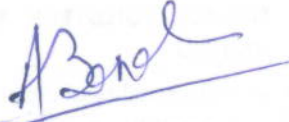
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The Application in GST ARA Form No. 01 of M/s. TRISHUL BUILDTECH & INFRASTRUCTURES PRIVATE LIMITED, vide reference Online ARA Application Dated 02.20.2021 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.