

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.	AD270921016496X
GSTIN Number, if any/ User-id	27AAFCD9284K1Z1
Legal Name of Applicant	M/s. Deccan Management Consultants Finishing Schools Skill Foundation
Registered Address/Address provided while obtaining user id	FLAT NO.3, PRADISH APPARTMENT, 1ST FLOOR, ERANDAWANE, PUNE, Maharashtra 411004.
Details of application	GST-ARA, Application No. 45 Dated 21.10.2021
Concerned officer	PUNE-VAT-E-618
Category	Service Provision
Heard	Letter dated 28.05.2024 for withdrawal of Advance Ruling Application.
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- 45/2021-22/B-32

Mumbai, dt. 07.06.2024

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. Deccan Management Consultants Finishing Schools Skill Foundation, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether the reimbursement by Industry Partner to M/S DECCAN MANGEMENT CONSULTANTS FINISHING SCHOOLS SKILL FOUNDATION of the stipend paid to students attracts GST?
2. Whether the reimbursement by Industry Partner to M/S DECCAN MANGEMENT CONSULTANTS FINISHING SCHOOLS SKILL FOUNDATION of the insurance premium attracts GST?
3. Whether the reimbursement by Industry Partner to M/S DECCAN MANGEMENT CONSULTANTS FINISHING SCHOOLS SKILL FOUNDATION of the expenses for uniform and safety shoes attracts GST?
4. Whether the reimbursement by Industry Partner to M/S DECCAN MANGEMENT CONSULTANTS FINISHING SCHOOLS SKILL FOUNDATION of the expenses for Canteen attracts GST?



The applicant requested through a letter dated 28.05.2024 received on 29.05.2024 that they may be allowed to voluntarily withdraw their subject application filed on 21.10.2021 for following reasons.

“Applicant decided to withdraw their Advanced Ruling application.”

Preliminary e-hearing was held on Google Meet on 05.06.2024. The Applicant requested for withdraw of his 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. Deccan Management Consultants Finishing Schools Skill Foundation, vide reference Online ARA Application Dated 21.10.2021 is disposed of, as being withdrawn voluntarily and unconditionally.



Ajay Kumar V. Bonde

**AJAYKUMAR V. BONDE
(MEMBER)**

Priya Jadhav
1421 11129
07/06/24

**PRIYA JADHAV
(MEMBER)**

PLACE - Mumbai

DATE - 07/06/2024

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.