

**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. D.P. Gojamgunde, Joint Commissioner of State Tax, (Member)  
(2) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARN No.	AD271222035231P	
GSTIN Number, if any/ User-id	27AABCS4998M1ZJ	
Legal Name of Applicant	M/s. Sai Service Private Limited	
Registered Address/Address provided while obtaining user id	Sai Service, Phugewadi, Mumbai-Pune Road, Pune, Maharashtra, 411012	
Details of application	GST-ARA, Application No. 96 Dated 23.12.2022	
Concerned officer	NA	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing, office/Sale Office, Retail Business, Service Provision, Service Recipient
	Description (in brief)	The Applicant is engaged in the business of sale of automobiles having a dealership of various automobile brands. The company is also involved in providing servicing, repair, and related auxiliary services with respect to motor vehicles.
	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- 96/2022-23/B- 187 Mumbai, dt. 26.11.2024

**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. Sai Service Private Limited, the applicant, seeking an advance ruling in respect of the following questions.

**Whether the Applicant is entitled to avail the Input Tax Credit charged on inward supply of motor vehicle which are used for demonstration purpose in the course of business of supply of motor vehicle as input tax credit on capital goods.**

The applicant requested through a letter dated 24.10.2024 that they may be allowed to voluntarily withdraw their subject application filed on 23.12.2022.

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**

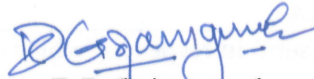
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

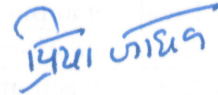
The Application in GST ARA Form No. 01 of M/s. Sai Service Private Limited, vide reference Online ARA Application Dated 23.12.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



Place - Mumbai

Date - 26.11.2024

  
D.P. Gojamgunde  
(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, 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.