

**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.  |                        | AD270822007130M  |
| GSTIN Number, if any/ User-id  |                        | 27AABCE4955C1ZT  |
| Legal Name of Applicant  |                        | M/s. EATON INDUSTRIAL SYSTEMS PRIVATE LIMITED  |
| Registered Address/Address provided while obtaining user id                        |                        | Om Chambers, Office NO. 601, T 29-31, Bhosari, Pune 411026   |
| Details of application   |                        | GST-ARA, Application No. 50 Dated 17.08.2022   |
| Concerned officer  |                        | PUN-VAT-E-609, PUNE-LTU-1  |
| Nature of activity(s) (proposed/present) in respect of which advance ruling sought |                        |  |
| A  | Category               | SERVICE PROVISION  |
| B  | Description (in brief) | The applicant has entered into a contract with third-parties for providing catering service to the employees of the Applicant at the canteen of the Applicant's factories at Ahmednagar and Ranjangaon. The caterers raise invoices on the Applicant, which the Applicant duly pays, thereafter at the Ahmednagar factory, the Applicant recovers the same from its employees to the extend of 20% of the value paid to the caterer; in case of employees other than the Applicant's own employees, the recovery is made to the extent of 40%. At the Ranjangaon factory, the recovery is made at a fixed rate of Rs. 75 per employee per month. |
| 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- 50/2022-23/B- 188 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. EATON INDUSTRIAL SYSTEMS PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following questions.

Whether GST would be payable on recoveries made from employees for providing canteen facilities at the factories of the Applicant.

The applicant requested through a letter dated 20.11.2024 that they may be allowed to voluntarily withdraw their subject application filed on 17.08.2022.

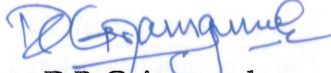
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

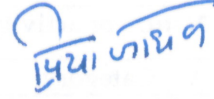
**ORDER**

(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. EATON INDUSTRIAL SYSTEMS PRIVATE LIMITED, vide reference Online ARA Application Dated 17.08.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



  
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.