

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.	AD271220008824F
GSTIN Number, if any/ User-id	27AAGCT3381C1ZF
Legal Name of Applicant	M/s. Tirumalla Hair Oil India Pvt. Ltd.
Registered Address/Address provided while obtaining user id	Plot No. B-4, B-4/ Part B-5 to B-7, B-9 to B-12, MIDC Industrial Area, Tal & Dist. - Beed Maharashtra.
Details of application	GST-ARA, Application No. 58 Dated 16.12.2020
Concerned officer	NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Factory/ Manufactory
B Description (in brief)	Applicant is registered under companies Act holding CIN No. U15549PN2017PTC171412 and manufacturing "Edible Coconut Oil, classifiable under Tariff heading No. 1514 1900 of GST Tariff read with Customs Tariff Act, 1575 by its generic nature and intend to supply.
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- 58/2020-21/B-90 Mumbai, dt. 18.02.2025

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. Tirumalla Hair Oil India Pvt. Ltd., the applicant, seeking an advance ruling in respect of the following question.

The coconut oil is generic edible oil and classified under chapter sub-heading No. 1513 19 00. Whether by packing it in small packages say 40 ml. 50ml, 200ml or so, does it ceases to be its generic nature of edible oil classifiable under CHS 1513 and liable to classify under chapter sub-heading No. 3305 as Hair oil?

The applicant requested through a letter dated 05.02.2025 that they may be allowed to voluntarily withdraw their subject application filed on 16.12.2020.

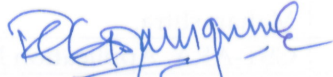
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

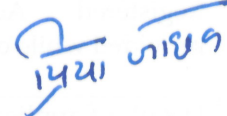
ORDER

(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. Tirumalla Hair Oil India Pvt. Ltd., vide reference Online ARA Application Dated 16.12.2020 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, 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.