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.	AD271122024949Z
GSTIN Number, if any/ User-id	27AAJFV5925C1Z2
Legal Name of Applicant	M/s. Veda Ventures
Registered Address/Address provided while obtaining user id	OFFICE NO. F3, 1ST FLOOR, METROPOLE BUILDING, BUNDGARDEN ROAD, NEXT TO INOX MULTIPLEX, PURN, MAHARASHTRA, 411001.
Details of application	GST-ARA, Application No. 87 Dated 01.12.2022
Concerned officer	NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Service Provision
B Description (in brief)	Real Estate Developer and Promoter
Issue/s on which advance ruling required	➢ Classification of goods and/ services or both or ➢ Applicability of a notification issued under the provisions of the Act ➢ Admissibility of input tax credit of tax paid or deemed to have been paid ➢ 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- 87/2022-23/B- 51 Mumbai, dt. 30/01/2025

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. Veda Ventures**, the applicant, seeking an advance ruling in respect of the following questions.

a. Whether the units in the project "Conclave" qualify as "residential unit" or "commercial unit"?

b. Consequentially whether the construction services provided in the project" Conclave" qualifies as services under Column 3(ia) or Column 3(if) of the Notification No. 11/2017 as amended from time to time.

c. What would be the applicable rate of goods and services Tax on sale of the unit in the project? Whether 7.5% or 185% is to be levied on such units?

d. Whether applicant is eligible to input Tax Credit on inputs and input services for construction services carried out by the applicant?

MEMBER ADVANCE RULING AUTHORITY * MAHARASHTRA STATE, MUMBAI *

The applicant requested through a letter dated 07.01.2025 that they may be allowed to voluntarily withdraw their subject application filed on 01.12.2022.

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. Veda Ventures, vide reference Online ARA Application Dated 01.12.2022 is disposed of, as being withdrawn voluntarily and unconditionally.

D.P. Gojamgunde
(Member)

Priya Jadhav
(Member)

Place - Mumbai
Date.- 30/01/2025

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.