

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) Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)

ARN No.	NA	
GSTIN Number, if any/ User-id	27AAOFV7309K1ZI	
Legal Name of Applicant	M/s. Viceroy Properties LLP	
Registered Address/Address provided while obtaining user id	13 th Floor, 135-137, Plot No. 215, Free Press House, Free Press Journal Marg, Nariman Point, Mumbai, Mumbai, Maharashtra, 400021.	
Details of application	GST-ARA, Application No. 62 Dated 27.09.2022	
Concerned officer	Charge-Kalbadevi -706, Division-Fort. Zone-Mumbai-South-East	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Works Contract, Service Recipient
B	Description (in brief)	The Applicant is purchasing an under-construction commercial property with the intent to lease out the said property to a third party.
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

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] **M/s. Viceroy Properties LLP**, the applicant is seeking an advance ruling in respect of the following questions.

Whether the Applicant is eligible to avail the Input Tax Credit of the tax paid on purchase of commercial property against the leasing income from the said property.

The applicant, vide email dated 05.01.2026, stated that they do not wish to seek any clarification on the question raised and have expressed their intention to voluntarily withdraw the same. Accordingly, they have requested permission to withdraw the subject application filed on 27.09.2022.



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.

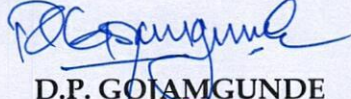
ORDER

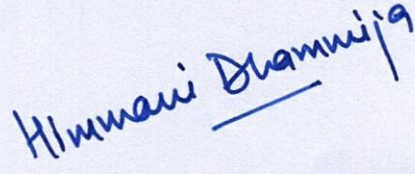
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 62/2022-23/B- **32** Mumbai, dt. **26/02/2026**

The Application in GST ARA Form No. 01 M/s. Viceroy Properties LLP, vide reference Online ARA Application Dated 27.09.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMGUNDE
(MEMBER)


HIMANI DHAMIJA
(MEMBER)

- Copy to:
1. The applicant
 2. The concerned Central / State officer
 3. The Commissioner of State Tax, Maharashtra State, Mumbai
 4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
 5. 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.