

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.	AD2705220376922	
GSTIN Number, if any/ User-id	27APBPC0653F1ZG	
Legal Name of Applicant	M/s. SURESH JORARAM CHOUDHARY	
Registered Address/ Address provided while obtaining user id	GALA NO. 2, GUJARAT FEED DEPOT COMPOUND, GR FLOOR, OLD NAGARDAS CORSS ROAD, ANDHERI EAST, MAHARASHTRA MUMBAI 400069.	
Details of application	GST-ARA, Application No. 38 Dated 17.06.2022	
Concerned officer	Zone-Mumbai-South-West, Division- Andheri, Charge-Marol-706	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing, Wholesale Business, Retail Business
Description (in brief)		Applicant is in the business of manufacturing hair band of plastic and fabric and plastic hair beads.
Issue/s on which advance ruling required		➤ Classification of any goods or services or both ➤ 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



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. SURESH JORARAM CHOUDHARY**, the applicant is seeking an advance ruling in respect of the following questions.

What will be the GST Tax rate applicable on plastic hair bands, fabric hair band and plastic hair beads along with applicable HSN code for the above goods?

The applicant, vide email dated 05.02.2026, 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 17.06.2022.

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- 38/2022-23/B- **33** Mumbai, dt. **26/02/2026**

The Application in GST ARA Form No. 01 M/s. SURESH JORARAM CHOUDHARY, vide reference Online ARA Application Dated 17.06.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



D.P. Gojamgunde
D.P. GOJAMGUNDE
(MEMBER)

Himani Dhamija
HIMANI DHAMIJA
(MEMBER)

Copy for
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.