

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.	AD271222039383A	
GSTIN Number, if any/ User-id	27AAACG3995M1Z1	
Legal Name of Applicant	M/s. Godrej Properties Limited	
Registered Address/ Address provided while obtaining user id	Godrej One, 5 th Floor, Pirojsha Nagar, Vikroli (E), Eastern Express Highway, Maharashtra, Mumbai, 400079.	
Details of application	GST-ARA, Application No. 97 Dated 23.12.2022	
Concerned officer	Assistant Commissioner CGST & CEX, Division-V, Navi Mumabi Commissionerate.	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	The applicant is developing a project under Plotted development Scheme and wants to know the taxability thereof.
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	

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. Godrej Properties Limited**, the applicant is seeking an advance ruling in respect of the following question.

1. **Whether sale of plot will be liable to GST?**
2. **Whether Basic Infrastructure development charges prescribed by NMRDA i.e. Basic Infrastructure Facilities like drainage system, water line etc. (as specified in Table 2 of Annexure E of the agreement) will be liable to GST?**
3. **Whether Common Recreational Amenities/Facilities development charges i.e. Common Amenities (as specified in Table 1 of Annexure E of the agreement) will be liable to GST?**

4. If any of the above recoveries are held to be taxable, whether it will still be taxable if booking of Plot, collection of advances and agreement is entered into after receipt of NOC from Grampanchayat?

5. If any of the above recoveries are held to be taxable, what will be the rate of tax?

6. What if the applicant charges Single consolidated consideration for the sale of Plot? Whether Vitrification Straw can be classified under Chapter /Heading /Sub Heading /Tariff item 9018.

The applicant submitted a letter via email dated 05.01.2026 and stated that they do not seek clarification on their questions and would like to withdraw the same. Hence, they requested to allow them to withdraw the subject application filed on 23.12.2022.

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

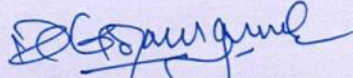
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

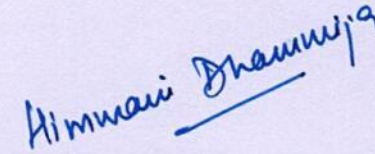
NO.GST-ARA- 97/2022-23/B-12

Mumbai, dt. 08/01/2026

The Application in GST ARA Form No. 01 M/s. Godrej Properties Limited, vide reference Online ARA Application Dated 23.12.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMGUNDE
(MEMBER)


HIMANI DHAMIYA
(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.