

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.	AD270125093438U	
GSTIN Number, if any/ User-id	27AAECC6064B1ZY	
Legal Name of Applicant	M/s. Cranberry Analytics Pvt. Ltd.	
Registered Address/Address provided while obtaining user id	Officer No. 402, Pushpak Business Hub, 4 th floor, Bhumkar Nagar, Wakad, Maharashtra, Pune, Maharashtra 411057.	
Details of application	GST-ARA, Application No. 42 Dated 07.07.2025	
Concerned officer	NA	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision, Service Recipient
B	Description (in brief)	Applicant is providing technology and data driven solutions for water management to government, semi-government, including various Municipal Corporations to boost their established, often archaic processes with technological expertise, Research & Development, and policy frameworks.
Issue/s on which advance ruling required		➤ Classification of nay goods or services or both ➤ Applicability of a notification issued under the provisions of this Act.
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. Cranberry Analytics Pvt. Ltd., the applicant is seeking an advance ruling in respect of the following questions.

1. Whether the services provided by the applicant are covered under clause 5 of the twelfth schedule of Article 243W of the Constitution of India?
Whether the Chapter No. 99, Sr. No. 03 of the Notification No. 12/2017 Central Tax (Rate) as amended from time to time is applicable to the applicant for the pure services rendered to the Pimpri Chinchwad Municipal Corporation (Local authority) in relation to the functions entrusted to it under Article 243G/Article



243W of the Constitution of India, thereby categorizing the services under 'Nil' rate under GST?

The applicant submitted a letter via email dated 20.01.2026 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 07.07.2025.

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.

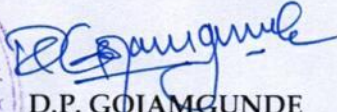
ORDER

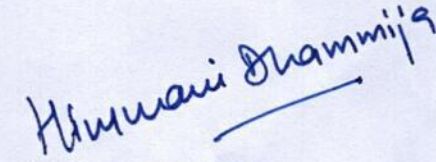
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 42/2025-26/B- **23** Mumbai, dt. **27.01.2026**

The Application in GST ARA Form No. 01 M/s. Cranberry Analytics Pvt. Ltd., vide reference Online ARA Application Dated 07.07.2025 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.