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.		AD2702230446092
GSTIN Number, if any/ User-id		27BFDPS6087N1ZL
Legal Name of Applicant		**M/s. HIMANSHU JIWAN SHARMA**
Registered Address/Address provided while obtaining user id		701, MENKA C H SOC, J P ROAD, Mumbai 400058
Details of application		GST-ARA, Application No. 07 Dated 03.04.2025
Concerned officer		NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Recipient
B	Description (in brief)	Applicant is the joint owner of the property and paying maintenance charges of the premises on regular basis to builder.
Issue/s on which advance ruling required		➢ Applicability of a notification issued under the provisions of the 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. HIMANSHU JIWAN SHARMA,** where the applicant is seeking an advance ruling in respect of the following questions.

Whether the applicant is required toe issue a tax invoice complying with the provision of Section 31 and other applicable provisions of the GST law, stating the name and GSTIN of the assessee, and transfer the GST input in the return filed by the service provider, with or without modification, or pass any other order as deemed proper?

The applicant, vide email dated 20.05.2026, 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 03.04.2025.

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-07/2025-26/B- 105 **Mumbai, dt.** 02/06/2026

The GST ARA Application Form No. 07 Dated 03.04.2025 filed by M/s. HIMANSHU JIWAN SHARMA, is disposed of, as being withdrawn voluntarily and unconditionally.

MEMBER ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI
सत्यमेव जयते

D.P. GOJAMGUNDE
(MEMBER)

Himani Dhamija

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.