

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	27AWUPP1722A1ZK
Legal Name of Applicant	M/s. SWAPNIL SHRIPATI PARKHANDE
Registered Address/ Address provided while obtaining user id	FLAT NO-D -4, SHANKAR SAH GRUHRACHANA SOCIETY, S NO- 32/2/2, AMBEGAON BUDRUK, Pune, Maharashtra 411046.
Details of application	GST-ARA, Application No. 40 Dated 08.03.2023
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)	The dealer is distributor of vodafone Idea Limited
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. SWAPNIL SHRIPATI PARKHANDE**, the applicant is seeking an advance ruling on the question of admissibility of input tax credit of tax paid or deemed to have been paid.

The applicant, vide email dated 08.05.2026, stated that they do not wish to seek any clarification on advance ruling application filed and have expressed their intention to voluntarily withdraw the same. Accordingly, they have requested permission to withdraw the subject application filed on 08.03.2023.

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.

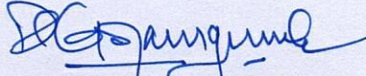
ORDER


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

NO.GST-ARA-05/2025-26/B- 79 Mumbai, dt. 20/05/2026

The GST ARA Application No.40 Dated 08.03.2023 filed by M/s. SWAPNIL SHRIPATI PARKHANDE, 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.