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		27AAACF8107E1ZX
Legal Name of Applicant		**M/s. Marvell Nutex pvt ltd**
Registered Address/Address provided while obtaining user id		35/B, Sindhu Baug, 2nd floor, Tilak Road, Ghatkopar East, Maharashtra Mumbai 400077.
Details of application		GST-ARA, Application No. 30 Dated 30.04.2025
Concerned officer		NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision, Service Recipient, Leasing Business.
B	Description (in brief)	Taxability under GST on Sale of Industrial Plot /Building which was originally allotted to transferor by MIDC under the 99 year lease deed dated 28th January 1998.
Issue/s on which advance ruling required		➢ Taxability under GST on sales of industrial Plot/Building which was originally allotted to transfer or by MIDC under the 99 years lease deed.
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. Marvell Nutex pvt ltd,** where the applicant is seeking an advance ruling in respect of the following questions.

Q 1. Whether activity relating to Sale/Transfer of leasehold land & Building and also to obtain permission for such sale would be taxable?

Q 2. Whether GST is applicable on the consideration paid by transferee (buyer) to transfer or against Land & Building and if yes, whether ITC will be eligible to buyer (transferee) which can be used against the supply of their goods and services?

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 30.04.2025.

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-30/2025-26/B- 106 **Mumbai, dt.** 02/06/2026

The GST ARA Application No. 30 Dated 30.04.2025 filed by M/s. Marvell Nutex Pvt ltd, is disposed of, as being withdrawn voluntarily and unconditionally.

MEMBER ADVANCE RULING AUTHORITY MAHARASHTRA STATE, MUMBAI

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.