

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.	AD270319005225A
GSTIN Number, if any/ User-id	27AAOCS2452B1ZG
Legal Name of Applicant	M/s. Soft Lite Impex Pvt Ltd
Registered Address/ Address provided while obtaining user id	Unit No. 204, Maplle-Morya Classic, 2 nd floor, off new link road, Near infinity Mall, Andheri (West) Mumbai, Maharashtra 400053.
Details of application	GST-ARA, Application No. 10 Dated 26.02.2019
Concerned officer	NA
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought	
A	Category
	Wholesale Business, Retail Business, Services Provision, Works Contract.
B	Description (in brief)
	The applicant is engaged in supply and installation of Panels, Wallpaper, Blinds, Partition Fabric etc.
Issue/s on which advance ruling required	<ul style="list-style-type: none"> ➤ Determination of the liability to pay tax on any goods or services or both. ➤ Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply or goods or services or both, within the meaning of that term.
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. Soft Lite Impex Pvt Ltd**, the applicant is seeking an advance ruling in respect of the following questions.

- 1) Whether the supply of selling goods and installation of the products constitutes composite supply or mixed supply?
- 2) If the same is composite supply then what will be the rate of GST ie of goods or services?
- 3) Whether supply and installation of Wallpapers, Glass partition is works contract supply or normal supply?
- 4) In case the invoice is of multiple products with multiple rates and also included



installation then what will be the treatment?

The applicant, vide email dated 14.05.2026, 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 26.02.2019.

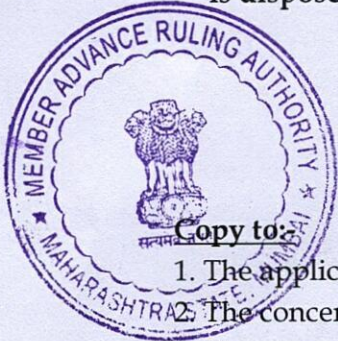
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

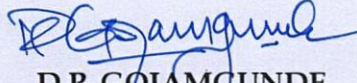
ORDER

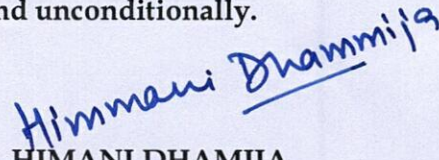
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA-10/2025-26/B- 80 Mumbai, dt. 20/05/2026

The GST ARA Application No.10 dated 26.2.2019 filed by M/s. Soft Lite Impex Pvt Ltd, is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMUNDE
(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.