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		27AAATN1348J1ZI
Legal Name of Applicant		**M/s. National Institute of Construction Management and Research (NICMAR)**
Registered Address/Address provided while obtaining user id		25/1 BALEWADI, NATIONAL INSTITUTE OF CONSTRUCTION MANAGEMENT AND RESEARCH, NIA POST OFFICE, PUNE, Maharashtra 411045.
Details of application		GST-ARA, Application No. 23 Dated 30.04.2025
Concerned officer		NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	Applicant is a public charitable trust registered under Societies Registration Act, 1860 and Bombay (Maharashtra) Public Trust Act, 1950.
Issue/s on which advance ruling required		➢ Applicability of a notification issued under the provisions of the Act. ➢ Determination of the liability to pay tax on any goods or services or both.
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] by **M/s. National Institute of Construction Management and Research (NICMAR)**, under which the applicant is seeking an advance ruling in respect of the following questions.

1. **Whether NICMAR University is a Body Corporate/artificial Judicial Person distinct from NICMAR Trust its sponsoring body or is the University and the Trust one entity.**
2. **Whether NICMAR University will be required to obtain separate registration i.e. GSTIN based on the PAN of the University under the Goods and Service Tax, Act, 2017.**

3. **Whether the exemption granted to Educational Institution vide mega exemption Notification 12/2017 dtd 28/06/2017 is limited to NICMAR University or whether NICMAR Trust too gets covered as Educational Institute.**

Virtual Preliminary e-hearing was held on 21.05.2026. The authorized representative of the applicant, Mr. Mahendra Sathe, C.A., attended the hearing and requested for withdrawal of their Advance Ruling Application voluntarily and unconditionally. 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-23/2025-26/B- 103 **Mumbai, dt.** 02/06/2026

The GST ARA Application No. 23 Dated 30.04.2025 filed by M/s. National Institute of Construction Management and Research (NICMAR), is disposed of, as being withdrawn voluntarily and unconditionally.

MEMBER ADVANCE RULING AUTHORITY MAHARASHTRA STATE, MUMBAI

D.P. Gojamgunde

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.