

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	27AAECN0930F1ZS
Legal Name of Applicant	M/s. N P INFRAPROJECTS PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	PLOT NO E/4010, MAHALAXMI MARKET, 118, MARKETYARD, PUNE, Maharashtra 411037.
Details of application	GST-ARA, Application No. 11 Dated 19.08.2018
Concerned officer	NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	Works Contract
	The applicant Providing service under " Works Contract Service", during introduction of GST at the time of registration one of my office staff due to oversight has Wrongly Selected reason of Registration for "Input service Distributors" Instead of "Regular Registration" in the month of Aug 2017.
Issue/s on which advance ruling required	<ul style="list-style-type: none"> ➤ Admissibility of input tax credit of tax paid or deemed to have been paid ➤ Determination of the liability to pay tax on any goods or services or both ➤ Whether applicant is required to be registered
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. N P INFRAPROJECTS PRIVATE LIMITED**, the applicant is seeking an advance ruling in respect of the following questions.

1. The works contract services were provided in Madhya Pradesh by us, we have already issued invoices as - SGST and CGST to main contractors with our ISD Number (Ignorantly in MP), further main contractors have already taken set off while filing their monthly returns , now since they are not able to claim the set off from my ISD invoices. Is it possible to raise the invoice from Maharashtra



(HO) to MP Main contractors as IGST Invoice Works contract bill? Further is it possible for main contractor to claim IGST set off with the above IGST bills.

2. Is it possible to rectify the mistake made while at the time of Registration selecting ISD Registration instead of Regular Registration with that effective date? And further allowed to file GST Return for the above period. If not how to claim MP input GST set off in Maharashtra, which is reflected under our ISD Number of MP.

The applicant, vide email dated 07.05.2026, 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 19.08.2018.

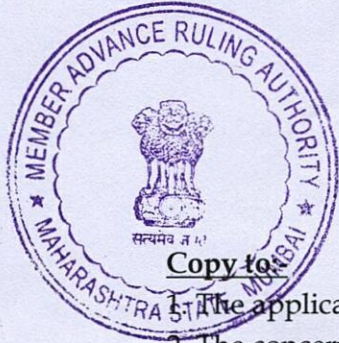
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

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-11/2025-26/B- 81 Mumbai, dt. 20/05/2026

The GST ARA Application No.11 Dated 19.08.2018 Form No. 01 M/s. N P INFRAPROJECTS PRIVATE LIMITED, vide reference Online ARA Application Dated 26.02.2019 is disposed of, as being withdrawn voluntarily and unconditionally.



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.