

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	27AAHCR5321D1ZM
Legal Name of Applicant	M/s. Rohan Energy Solutions Pvt Ltd
Registered Address/Address provided while obtaining user id	Flat no. 01, Saptarshi Apartment, Adwait colony, Canada Corner, Nashik, Maharashtra. 422002
Details of application	GST-ARA, Application No. 14 Dated 03.09.2020
Concerned officer	NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	Factory Manufacturing
	The applicant is a company into the business of manufacturing of Diesel Exhaust Fluid (DEF) also known as AUS 32 and marketed as "AdBlue". DEF is an Aqueous Urea Solution made with 32.5% urea and 67.5% deionized water.
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. Rohan Energy Solutions Pvt Ltd**, the applicant is seeking an advance ruling in respect of the following questions.

1. What GST rate is applicable for the product Diesel Exhaust Fluid (DEF)?
2. What will be the HS N Code for the product Diesel Exhaust Fluid (DEF)?

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 03.09.2020.

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.

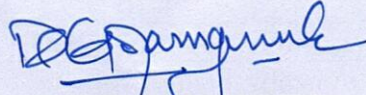
ORDER


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

NO.GST-ARA-14/2025-26/B- 82 Mumbai, dt. 20/05/2026

The GST ARA Application No.14 Dated 03.09.2020 filed by M/s. Rohan Energy Solutions Pvt Ltd., is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMGUNDE
(MEMBER)


HIMANI DHAMIYA
(MEMBER)

- Copy for
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.