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.		AD2704250503761
GSTIN Number, if any/ User-id		27AAICA8725F1ZK
Legal Name of Applicant		**M/s. Transport Engineering Solutions India pvt. ltd.**
Registered Address/Address provided while obtaining user id		A-2, Flat, No. 2013, Bramha Suncity, Dukirkline, Wadgaonsheri, Maharashtra, Pune4111 014
Details of application		GST-ARA, Application No. 34 Dated 14.05.2025
Concerned officer		Commissionerate-Pune-I, Zone-Pune
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	Applicant engaged in the business of supplying job work services commonly known as of attachment of 'tipper body' for various 'body building' by way such as 'tipper'. vehicles commercial vehicles such as 'Tipper'.
Issue/s on which advance ruling required		➢ Classification of any goods or services or both ➢ Whether any particular thing done y the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that them.
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. Transport Engineering Solutions India pvt. ltd.**, where the applicant is seeking an advance ruling in respect of the following questions.

Q.1: In view of the facts, whether the activity undertaken by the Applicant would qualify as 'job work' as per the provisions of Section 2 (68) of the CGST Act?

Q.2: Whether the activity undertaken by the Applicant would qualify as 'supply of service' under Section 7 (1A) read with Para 3 of Schedule-II to the CGST Act?

Q.3: What is the tariff classification of the supply made by the Applicant and the applicable rate of GST on the said supply?

The applicant, vide email dated 19.05.2026, stated that the body building activity undertaken by the applicant is now redundant and 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 14.05.2025.

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-34/2025-26/B- 104 **Mumbai, dt.** 02/06/2026

The GST ARA Application No. 34 Dated 14.05.2025 filed by M/s. Transport Engineering Solutions India Pvt. ltd., is disposed of, as being withdrawn voluntarily and unconditionally.

MEMBER ADVANCE RULING AUTHORITY MAHARASHTRA STATE MUMBAI

सत्यमेव जयते

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.