

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	27AAECA4366L1ZE	
Legal Name of Applicant	M/s. Onetakemedia com Pvt Ltd	
Registered Address/ Address provided while obtaining user id	502, Shiv Tirth No. 2, 5 th floor, Bhulabhai Desai Road, Mumbai, Maharashtra 400026	
Details of application	GST-ARA, Application No. 15 Dated 09.11.2021	
Concerned officer	NA	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	The applicant is engaged in the business of Licensing services for the right to broadcast and show original films, sound recordings, radio, and television programme etc.
Issue/s on which advance ruling required		➤ 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

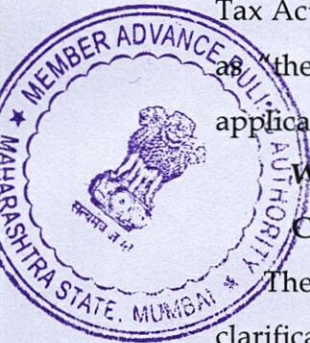
(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

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] **M/s. Onetakemedia com Pvt Ltd**, the applicant is seeking an advance ruling in respect of the following questions.

Whether applicant have to Charge 12% Instead of 18% which applicant usually Charge or whether applicant have to continue with 18% GST rate?

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 09.11.2021.

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

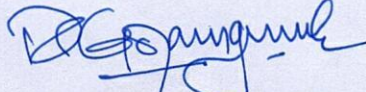
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

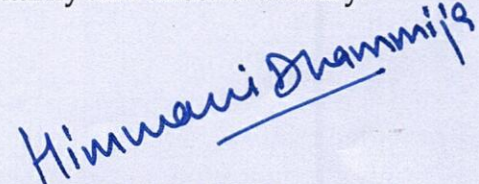
NO.GST-ARA-15/2025-26/B- 83

Mumbai, dt. 20/05/2026

The GST ARA Application No. 15 Dated 09.11.2021 filed by M/s. Onetakemedia com Pvt Ltd, is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMPURDE
(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.