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		27PNEE01523E1DH
Legal Name of Applicant		**M/s. EXECUTIVE ENGINEER RURAL WATER SUPPLY WORK DIVISION**
Registered Address/Address provided while obtaining user id		ADMN.BLDG., 1, ADMN.BLDG, NEXT TO HOTEL SAGAR, Camp Pune, Maharashtra, Pune 411001
Details of application		GST-ARA, Application No. 09 Dated 05.05.2022
Concerned officer		PUNE-VAT-E-621 LTU-PUNE
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Recipient
B	Description (in brief)	The applicant being a local authority requires to carry out the functions entrusted under. Eleventh Schedule. However, to carry out such functions, the applicant needs various other services providers and agencies to execute the work.
Issue/s on which advance ruling required		➢ Applicability of a notification issued under the provisions of this Act
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. EXECUTIVE ENGINEER RURAL WATER SUPPLY WORK DIVISION,** the applicant is seeking an advance ruling in respect of the following query.

Whether services (as per list attached) received by applicant are covered by Sr. No. 3 of the CT (Rate)Notification No. 12/2017 dated 28th June 2017?

MEMBER ADVANCE RULING AUTHORITY
सत्यमेव जयते
MAHARASHTRA STATE, MUMBAI

Preliminary e-hearing was held on 25.06.2025. The Authorized Representative of the applicant, Mr. Nilesh Saboo, Chartered Accountant, attended the hearing. During the hearing, the Advance Ruling Authority directed the applicant to produce copies of the relevant contracts, supporting documents and to file the same on record.

Pursuant to the aforesaid directions, a first reminder was issued to the applicant on 31.10.2025 and further second reminder dated 10.02.2026 was issued to the applicant to produce the relevant records and documents. Thereafter, a final reminder was issued on 26.02.2026. However, despite being granted sufficient opportunity, no response has been received from the applicant. Despite such opportunities, the applicant has failed to comply with the directions issued by this Authority.

In view of the above, there remains no alternative but to reject the application under Section 98(2) of the Advance Ruling Provision of GST Act.

Hence the order.

<u>ORDER</u>

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

NO.GST-ARA-09/2022-23/B- 111 **Mumbai, dt.** 09/06/2026

The application is rejected.

Himani Dhamija 04/06/2026

D.P. GOJAMGUNDE
(MEMBER)

HIMANI DHAMIJA
(MEMBER)

<u>Copy to:-</u>

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.

<u>Note:-</u>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.