

**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.	AD2712230551200	
GSTIN Number, if any/ User-id	27AAECP0426G1ZP	
Legal Name of Applicant	<b>M/s. PENTACLE CONSULTANTS (I) PVT LTD</b>	
Registered Address/Address provided while obtaining user id	B 406, Pranik Chambers, Saki Vihar, Andheri East, Mumbai, Maharashtra 400072.	
Details of application	GST-ARA, Application No. 40 Dated 13.02.2024	
Concerned officer	Division-Chambur, Charge- Chambur-503	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	Applicant intended to know that whether GST is chargeable to pure services provided to local authority (Municipal Corporation of Greater Mumbai).
Issue/s on which advance ruling required		➤ Applicability of a notification issued under the provisions of the 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. PENTACLE CONSULTANTS (I) PVT LTD**, the applicant is seeking an advance ruling in respect of the following questions.

- 1. Applicability of Notification No. 16/2021 Central Tax (Rate) to MCGM for withdrawal of exemption from GST (In continuation with Notification No. 12/2017 Central Tax rate).**
- 2. GST Rate for the same.**

Virtual Preliminary e-hearing is held 14.05.2026. The authorized representative of the applicant, Ms. Nayna, C.A. attended the hearing and requested for withdrawal of their Advance Ruling Application application filed on 03.02.20244 voluntarily and unconditionally.



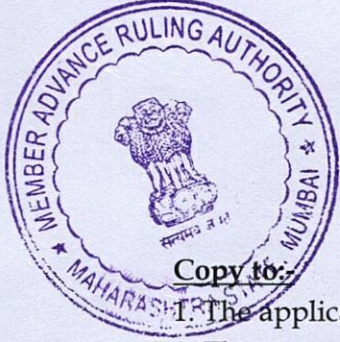
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

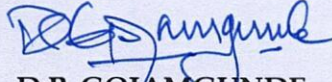
**ORDER**

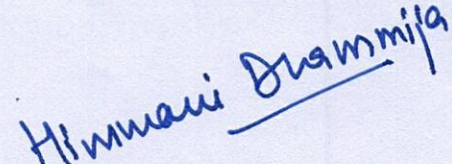
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA-09/2025-26/B- 86 Mumbai, dt. 20/05/2026

The GST ARA Application No. 40 dated 13.2.2024 filed by M/s. PENTACLE CONSULTANTS (I) PVT LTD, is disposed of, as being withdrawn voluntarily and unconditionally.



  
D.P. GOJAMGUNDE  
(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, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.

