



## PUNJAB AUTHORITY FOR ADVANCE RULING, GOODS AND SERVICE TAX, BHUPINDRA ROAD, PATIALA-147001, PUNJAB

ORDER NO.: AAR/GST/PB/003 dated 6.8.2018

(Note: An Appeal against this order lies with the Appellate Authority in terms of Section 99 and Section 100 of the CGST Act, 2017 and Section 99 and Section 100 of the PGST Act, 2017 within a period of thirty days from the date of communication of this order.)

Name and Address of the Applicant	Jalandhar Spun Pipe Co.
	VPO, Jandu Singha, District, Jalandhar,
	Punjab
GSTIN of the Applicant	03AAAHV4543D1ZJ
Date of application/ Date of Receipt	23.5.2018/1.6.2018
Date of Personal Hearing	6.7.2018
Present for the Applicant:	Sh. Rohit Gupta, Director
	Sh. Harvinder Singh, Advocate

M/s Jalandhar spun Pipe Co. VPO, Jandu Singha, District Jalandhar (Punjab) hereinafter referred to as 'applicant' had submitted an application for advance ruling in form GST ARA-01 vide his letter dated 23.05.2018 received on 01.06.2018 seeking to know the GST rate of electricity PCC poles exclusively used by electricity department. In this regard personal hearing was held on 16.07.2018 before the Advance Ruling Authority, Punjab. However, vide letter dated 23.07.2018 sent through e mail of his advocate Sh. Harvinder Singh, which has also been mentioned in the application form for advance ruling in Form GST ARA-01, the applicant has stated that he does not wish to pursue his advance ruling application dated 23.05.2018 and has prayed that his said

advance ruling application may be treated as withdrawn. Therefore the application of the applicant is rejected as withdrawn under section 98(2) of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017.

Navdeep Bhinder Member, SGST 6/2/2/18

DIRJNV 205 -10

M/s Jalandhar Spun Pipe Co. VPO Jandu Singha, District Jalandhar

Member, CGST

Dated :- 07/8/18

## Copy to:

- The Special Secretary, Goods and Service Tax Council, 5th floor, Tower-II, 1. Jeevan Bharti Bldg., Connaught Place, New Delhi w.r.t. F. No. 193/Advance Ruling/ GSTC/2017 dated 01.05.2018.
- The Commissioner of State Taxes, Punjab. 2.
- The Commissioner, CGST, Jalandhar, camp office GST Bhawan, Rishi Nagar, 3. Ludhiana.
- The Assistant Commissioner of State Taxes, Jalandhar-2 4.
- The Assistant Commissioner CGST Division -I/II/III, Jalandhar, Link Road, 5. Jalandhar