

**AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICE TAX
UTTAR PRADESH
4, VibhutiKhand, Gomti Nagar, Lucknow-**

ADVANCE RULING NO. UP ADRG 38 /2023/ DATED 17/11/2023

PRESENT:

1. Shri Amit Kumar

Joint Commissioner, Central Goods and Service Tax
Audit Commissionerate, LucknowMember (Central
Tax)

2. Shri Harilal Prajapati

Joint Commissioner, State Goods and Service TaxMember (State
Tax)

1.	Name and address of the Applicant	M/s Bestway Agencies Private Limited , G/F, Plot No. B-28,29 Kasna Ecotech 1 Extension, Greater Noida, Gautam Budh Nagar Uttar Pradesh – 201308
2.	GSTIN or User ID	09AACCB3847K2ZE
3.	Date of filing of Form GST ARA-01	20.07.2023(Received on 25.08.2023)
4.	Represented by	- (Application withdrawn)
5.	Jurisdictional Authority- Centre	Range-Range-11 Gautam Budh Nagar, Division-Division-III Gautam Budh Nagar, Commissionerate-Gautam Buddha Nagar
6.	Jurisdictional Authority- State	Sector-3 , Range- Gautam Budh Nagar, Zone- Gautam Budh Nagar, Uttar Pradesh
7.	Whether the payment of fees discharged and if yes, the amount CIN	Yes 23070900314329

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017
& UNDER SECTION 98 (4) OF THE UPGST ACT, 2017**

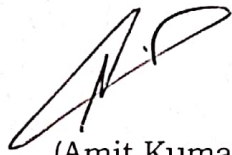
M/s Bestway Agencies Private Limited, having registered office at Plot No. B-28,29 Kasna Ecotech 1 Extension, Greater Noida, Gautam Budh Nagar Uttar Pradesh – 201308 (hereinafter referred as "the applicant") having GSTIN- 09AACCB3847K2ZE, have filed an application for Advance Ruling under Section 97 of the CGST Act, 2017 read with Rule 104 of the CGST Rules, 2017 and Section 97 of UPGST Act, 2017 read with Rule 104 of the UPGST Rules, 2017 in Form GST ARA-01 (the application form for Advance Ruling), discharging the fee of Rs. 5,000/- each under the CGST Act and the UPGST Act.

The applicant has sought advance ruling in respect of the following questions:

- 1) Whether e-rickshaw supplied, without battery by the applicant qualify as electrically operated vehicle for attracting 5% GST rate as per S. No. 242A of the Notification No. 01/2017-Central Tax(rate) dated 28 June 2017.
3. The applicant was granted opportunity for personal hearings on 27.10.2023, But the applicant withdrawn his AAR application vide mail dated 26.10.2023 in the light of clarification issued by the Central Board of Indirect Taxes and Customs ('CBIC') vide Circular No. 179/11/2022-GST dated 3 August 2022.
4. In view of the above discussions, application for Advance Ruling has been infructuous consequent upon withdrawal of AAR application. Hence, no ruling is gives by both the members, unanimously.


(Harilal Prajapati)

Member of Authority for Advance Ruling


(Amit Kumar)

Member of Authority for Advance Ruling

To,

M/s Bestway Agencies Private Limited,
G/F Plot No. B-28,29 Kasna Ecotech 1 Extension, Greater Noida,
Gautam Budh Nagar Uttar Pradesh – 203001

AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Commissioner, CGST & Central Excise, G.B. Nagar, 3rd Floor, Wegmans Business park, K.P.-III, Greater Noida-201306.
4. The Deputy/Assistant Commissioner, CGST & Central Excise Division-III Gautam Buddha Nagar, 3rd Floor, Wegmans Business park, K.P.-III, Greater Noida-201306.
5. Through the Additional Commissioner, Gr-I, Commercial Tax, G.B.N., ZONE...Noida, Uttar Pradesh to jurisdictional tax assessing officers.

Note: An Appeal against this advance ruling order lies before the Uttar Pradesh Appellate Authority for Advance Ruling for Goods and Service Tax, 4, Vibhuti Khand, Gomti Nagar, Lucknow – 226010, within 30 days from the date of service of this order.

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