

**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) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARN No.	AD2705240019726
GSTIN Number, if any/ User-id	27AABCE0921E1Z7
Legal Name of Applicant	M/s. Top Laser Technology Pvt. Ltd.
Registered Address/ Address provided while obtaining user id	Plot No. D6, Street No. 20, MIDC, Marol, Andheri, Mumbai, Maharashtra, 400093.
Details of application	GST-ARA, Application No. 09 Dated 06.05.2024
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 a manufacturer of Machinery & Equipment's and also provides laser marking services.
Issue/s on which advance ruling required	➤ Determination of the liability to pay tax on ant goods or services or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 09/24-25/2024-25/B- 160 Mumbai, dt. 27/03/2025

**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] by M/s. Top Laser Technology Pvt. Ltd., the applicant, seeking an advance ruling in respect of the following question.

1. Whether GST is applicable on transfer of plot (along with building structure on it) which is on long term lease from MIDC?
2. In out given case, whether GST is applicable?

The applicant requested through a letter dated 06.03.2025 that they may be allowed to voluntarily withdraw their subject application filed on 06.05.2024.

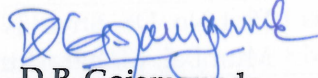
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

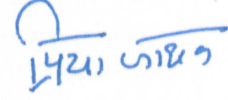
## ORDER

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

The Application in GST ARA Form No. 01 of M/s. Top Laser Technology Pvt. Ltd. vide reference Online ARA Application Dated 06.05.2024 is disposed of, as being withdrawn voluntarily and unconditionally.



  
D.P. Gojhangunde  
(Member)



Priya Jadhav  
(Member)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The 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](https://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.