



**HARYANA AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICE TAX,**



**HARYANA VANIJYA BHAWAN, PLOT NO. 1-3,
SECTOR 5, PANCHKULA-134151 (HARYANA)**

ADVANCE RULING NO. HR/HAAR/25/2022-23

Name & Address of the Applicant	M/s L & K Manpower Services, Gali No. 3, Murthal Road, Vikas Nagar, Near Unique Garden, Sonapat, Haryana - 131001
GSTIN of the Applicant	06AGPPN5045B1ZI
ARN No.	AD061218971246U

ORDER

The applicant has submitted an advance ruling application under section 97 of CGST/HGST Act, 2017 through online mode on 18.12.2018 whereas no manual copy of the application has been submitted before the authority by him. In this matter, notice for hearing on the ARA01 was issued to the applicant on 01.09.2022 for 13.09.2022 but none appeared on behalf of the applicant on the said date. Further, the applicant was given three more opportunities to present the case in person. Despite the fact that the applicant has been provided four opportunities, there has been no communication from the applicant on the issue. A final notice for hearing was issued to the applicant for 23.12.2022 but to no avail. In the light of facts that the applicant is not responding and sufficient opportunities have been given to him, the application dated 18.12.2018 is dismissed as infructuous. In case, the applicant still needs an advance ruling on the matter he can file the application afresh in accordance with the provision of the CGST/HGST Act, 2017.


(Sunder Lal)

Member CGST


(Kumud Singh)

Member SGST

Memo No. 493 /AETC(AR), Panchkula dated 18/01/23

Regd. /Speed Post

M/s L & K Manpower Services,
Gali No. 3, Murthal Road, Vikas Nagar,
Near Unique Garden, Sonapat, Haryana – 131001

Copy to:

1. The Additional Commissioner, Central Goods & Service Tax Commissionerate, Plot No. 5, Sector – 25, Panchkula (Haryana).
2. The Assistant Commissioner, Commissionerate – Rohtak Division - Sonapat, Range - R-25.
3. The Dy. Excise and Taxation Commissioner (ST), Sonapat.

Note: An appeal against this advance ruling order lies before the Haryana Appellate Authority for Advance Ruling for Goods and Service Tax Haryana, Vanijya Bhawan, Plot No. I-3, Sector – 5, Panchkula – 134151 (Haryana), within 30 days from the date of service of this order.

