

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. Rajiv Magoo, Joint Commissioner of Central Tax, (Member)

(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id		27ANXPB4844P1Z5
Legal Name of Applicant		M/s. Naresh Shankar Billa
Registered Address/Address provided while obtaining user id	Plot No.12, P Block, Industrial Area, MIDC, Ahmednagar-414111.	
Details of application		GST-ARA, Application No. 111 Dated 20.02.2020
Concerned officer		Division Ahmednagar, Commissionerate Nashik
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Wholesale Business Retail Business
B	Description (in brief)	Dealer is in wholesale and retail business of Bakery raw material, food products, etc. Now dealer intends to start distribution business of Beverage Whitener.
Issue/s on which advance ruling required		i) Classification of any goods or services or both v) Determination of the liability to pay tax on any goods or services or both.
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] by **M/s Naresh Shankar Billa**, the applicant, seeking an advance ruling in respect of the following questions.

1. Classification of Beverage Whitener (HSN – 21069099 or HSN – 04021090)

2. Tax rate applicable to Beverage Whitener

The applicant has submitted a letter, via email dated 28.05.2021, requesting that he may be allowed to voluntarily withdraw their subject application filed on 20.02.2020.

The request of the applicant to withdraw his 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- 111/2019-20/B- 17

Mumbai, dt. 22.06.2021

The Application in GST ARA Form No. 01 of M/s. Naresh Shankar Billa, vide reference ARA No. 111 dated 20.02.2020 is disposed of, as being withdrawn voluntarily and unconditionally.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(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. 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, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on www.gst.gov.in for online appeal application against order passed by this Advance Ruling Authority.