

**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, Additional Commissioner of Central Tax, (Member)**

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

ARN No.	AD270621001306L	
GSTIN Number, if any/ User-id	27AACCA6716C1Z1	
Legal Name of Applicant	M/s Apras Polymers and Engineering Co. Pvt. Ltd.	
Registered Address/Address provided while obtaining user id	Plot no, M-90, MIDC, Ambad, Nashik, Maharashtra, 422010	
Details of application	GST-ARA, Application No. 11 Dated 17.06.2021	
Concerned officer	NAS-BST-E-001, Nashik	
<b>Nature of activity(s) (proposed/present) in respect of which advance ruling sought</b>		
A	Category	<b>Factory / Manufacturing</b>
B	Description (in brief)(As per applicant)	Applicant is registered under companies act holding CIN No. U29303MH2013PLC245716 and manufacturing "Irrigation and sprinkler system classifiable under Tariff heading No. 8424 of GST Tariff read with Customs Tariff Act, 1975 and intend to supply.
Issue/s on which advance ruling required		➤ Applicability of a notification issued under the provisions of the Act
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 11/2021-22/B- 98

Mumbai, dt. 22.11.2021

**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 Apras Polymers and Engineering Co. Pvt. Ltd., the applicant, seeking an advance ruling in respect of the following question.

**The Drip irrigation system and sprinkler irrigation system comprises its parts also and classified under chapter sub-heading No. 8424, Whether entry No. 195AA and 195B of Notification No. 1/2017-CT (rate) dated – 28.06.2017, added vide Notification No. 6/2018-CT (Rate) dated – 25.01.2018 and vide notification no. 27/2017-CT (Rate)**

dated – 22.09.2017, under schedule II of GST covers all parts and laterals also of Drip Irrigation System and Sprinkler Irrigation System, even if supplied separately and attract GST @ 12% ?

The applicant has submitted a letter via email dated 16.11.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 17.06.2021.

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.

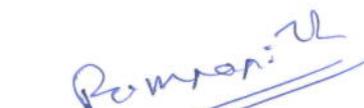
**ORDER**

(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 Apras Polymers and Engineering Co. Pvt. Ltd, vide reference ARA No. 11 dated 17.06.2021 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. 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](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.