

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		27AABCJ6156C1ZR
Legal Name of Applicant		M/s J.M Livestock Private Limited
Registered Address/ Address provided while obtaining user id		1st Floor, 132, Bayside Mall, Tardeo Road, Haji Ali, Mumbai - 34
Details of application		GST-ARA, Application No. 124 Dated 13.03.2020
Concerned officer		Division-X, Commissionerate Mumbai Central.
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	Prize money won in horse racing
Issue/s on which advance ruling required		(v) Determination of the liability to pay tax on any goods or services or both (vii) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.
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 J.M Livestock Private Limited**, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether receipt of prize money from horse race conducting entities in the event horse owned by the applicant wins the race would amount to 'supply under section 7 of the Central Goods and Service Tax Act, 2017 or not and consequently, liable to GST or not?

2. **Whether the applicant is required to reverse the input tax credit availed on the GST paid on inputs?**

The applicant has submitted a letter dated 27.07.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 13.03.2020.

The request of the applicant to withdraw the 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- 124/2019-20/B- 40

Mumbai, dt. 30.07.2021

The Application in GST ARA Form No. 01 of M/s J.M Livestock Private Limited, vide reference ARA No. 124 dated 13.03.2020 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 gst.gov.in for online appeal application against order passed by Advance Ruling Authority.