

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.	AD270520006923C
GSTIN Number, if any/ User-id	27AAACT5570F1ZC
Legal Name of Applicant	M/s.YAZAKI INDIA PVT LTD
Registered Address/Address provided while obtaining user id	Gat No 93 S. No. 166, High Cliff Industrial Estate, Rahu Kesnand Road, Kesnand Pune-412 207
Details of application	GST-ARA, Application No. 12 Dated 31.08.2020
Concerned officer	PUN-VAT-E-602, PUNE LTU-01
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	Factory/Manufacturing
	Employee recovery made by Applicant Company towards part of cost incurred for services provided by third party Canteen and Transport contractor," not being Supply of Services by the Applicant Company to its own employees", is not covered "as activity of supply of goods or services" under any of the categories falling under Section 7 of CGST Act, 2017. Details elaborated in the Annexure enclosed.
Issue/s on which advance ruling required	<ul style="list-style-type: none"> • Classification of goods and/or services or both • Applicability of a notification issued under the provisions of the Act • Determination of time and value of supply of goods or services or both • Admissibility of input tax credit of tax paid or deemed to have been paid • 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.YAZAKI INDIA PVT LTD, the applicant, seeking an advance ruling in respect of the following questions.

- i. **Whether such services provided by third party Canteen and Transport contractor (having already suffered tax), be regarded once again as supply of services rendered by Applicant Company to its employees in the course or furtherance of business as per Section 7 r/w Schedule I of the Central Goods and Service Tax Act, 2017, just by the reason that "part cost incurred " has been recovered from its employees, as agreed upon.**
- ii. **Whether part recovery of cost from employee can be said to be "consideration earned" by the Applicant towards supply of services under the GST Act, 2017 and be subjected to GST.**
- iii. **If such part recovery of cost to be regarded as value and consideration received for supply of facilitation / support services made in the course or furtherance of business, by the Applicant Company, what is the tax amount which is required to be paid on such recoveries and the applicable SAC code?**
- iv. **And if the tax is to be paid on such recovery of "part cost incurred" from the employees, treating it as " taxable outward supply of service referred above at question iii" made "in the course or furtherance of business" as provided in Section 7 of CGST Act, 2017 r/w Schedule I, can the Applicant Company be allowed ITC credit to that extent, as per Section 16 of CGST Act, 2017, which also coins the word as "used in the course or furtherance of business". More so due to the reason, if such levy is imposed on premise that it is taxable supply at the hands of Applicant Company, then credit needs to be allowed.**

The applicant has submitted a letter via email dated 30.11.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 31.08.2020.

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. YAZAKI INDIA PVT LTD, vide reference ARA No. 12 dated 31.08.2020 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. 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, 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.