

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**

( constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

**BEFORE THE BENCH OF**

(1) Shri B. V. Borhade, Joint Commissioner of State Tax

(2) Shri Pankaj Kumar, Joint Commissioner of Central Tax

GSTIN Number, if any/ User-id	27AAGCB4093B1ZW
Legal Name of Applicant	Bauli India Bakes and Sweets Private Limited
Registered Address/Address provided while obtaining user id	201, Pentagon Tower 3, Slip Road to Tower -3/4, Magarpatta City, Hadapsar, Pune
Details of application	GST-ARA, Application No. 28 Dated 23.05.2018
Concerned officer	PUN-VAT-C-810, Pune.
A Category	Factory / Manufacturing
B Description (in brief)	Business Support Service Consultancy
Issue/s on which advance ruling required	(iv)admissibility of input tax credit of tax paid or deemed to have been paid
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"] by Bauli India Bakes and Sweets Private Limited, the applicant, seeking an advance ruling in respect of the following question :

**Whether it is admissible to carry forward in GST Transition the un-availed CENVAT credit duties paid on capital goods received in the factory prior to 01 July 2017 and which are to be used in manufacturing activities ?**

The preliminary hearing in the matter was held on 03.07.2018 and the Final hearing was fixed for 25.07.2018 , but applicant has filed letter dated 24.07.2018 received on 24.07.2018 in this office with request to allow withdrawal of the application filed on 23.05.2018.

The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed without going into the merits or detailed facts of this advance ruling application by this authority.



## 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- 28/2018-19/B-


79

Mumbai, dt.

31/7/2018

The Application in GST ARA form No. 01 of M/s. Bauli India Bakes and Sweets Private Limited vide reference ARA No. 28 dated 23.05.2018 is disposed off as being withdrawn unconditionally.



  
**B. V. BORHADE**  
(MEMBER)

  
**PANKAJ KUMAR**  
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
3. The Chief Commissioner of Central Tax, Churchgate, Mumbai.

**CERTIFIED TRUE COPY**

  
**MEMBER**  
**ADVANCE RULING AUTHORITY**  
**MAHARASHTRA STATE, MUMBAI**