

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)

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|---|---|---|
| ARN No. | AD271019002108G | |
| GSTIN Number, if any/ User-id | 27AALCS8098J1ZG | |
| Legal Name of Applicant | M/s. SUMMIT ONLINE TRADE SOLUTIONS PRIVATE LIMITED | |
| Registered Address/Address provided while obtaining user id | 1801, C-WING ONE BKC, , 18TH FLOOR, PLOT NO.C66, G-BLOCK, BANDRA KURLA COMPLEX , MUMBAI -400051 | |
| Details of application | GST-ARA, Application No. 54 Dated 14.10.2019 | |
| Concerned officer | MUM-VAT-E, LTU-003, Mumbai | |
| Nature of activity(s) (proposed/present) in respect of which advance ruling sought | | |
| A | Category | Service Recipient |
| B | Description (in brief))(As per applicant) | Lotteries prior to GST were matter of state lottery tax. The State tax revenue after levy of GST has increased manifold as compared to pre GST regime of state lottery tax. |
| Issue/s on which advance ruling required | | <ul style="list-style-type: none"> ➤ Classification of any goods or services or both ➤ Applicability of a notification issued under the provisions of this Act ➤ Determination of time and value of supply of goods or services or both ➤ Determination of the liability to pay tax on any goods or services or both ➤ 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. |



NO.GST-ARA- 54/2019-20/B- 100

Mumbai, dt. 24.11.2021

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. SUMMIT ONLINE TRADE SOLUTIONS PRIVATE LIMITED the applicant, seeking an advance ruling in respect of the following questions.

As the Lottery of any State Government is purchased by the Distributor cum selling agent and the sold in the State of Maharashtra through various sub distributors, whether the Distributor cum selling agent is liable to remit CGST /SGST or IGST (on reverse charge basis).

The applicant has submitted a letter via email dated 20.11.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 14.10.2019.

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. SUMMIT ONLINE TRADE SOLUTIONS PRIVATE LIMITED, vide reference ARA No. 54 dated 14.10.2019 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.