

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)

GSTIN Number, if any/ User-id		27AALFH1478C1ZE
Legal Name of Applicant		M/s. HOTEL OM TUNGA VIHAR
Registered Address/Address provided while obtaining user id		B-11, MIDC Central Road, Andheri (E), Mumbai-400093
Details of application		GST-ARA, Application No. 87 Dated 31.12.2019
Concerned officer		Division-X, Commissionerate-Mumbai-East
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Lodging & Boarding
B	Description (in brief)	The applicant situated at B-11, MIDC Central Road, Andheri (E), Mumbai-400093. It is a three star category hotel, having room tariff below 7500/- and which also having services of bar & restaurant, banquet etc. and serve food & liquor.
Issue/s on which advance ruling required		ii) Applicability of notification issued under the provisions of the act. v) 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.

NO.GST-ARA- 87/2019-20/B- 79

Mumbai, dt. 25.10.2021

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. HOTEL OM TUNGA VIHAR., the applicant, seeking an advance ruling in respect of the following questions.

1. When lodging guest orders food from the room (it is called room service also called as in room dining) then what is the rate of GST applicable?

2. What is GST rate applicable on banquet hall?

The applicant has submitted a email letter dated 21.10.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 31.12.2019.

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)

The Application in GST ARA Form No. 01 of M/s. HOTEL OM TUNGA VIHAR., vide reference ARA No. 87 dated 31.12.2019 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. 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.