

**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  |                        | <b>27AAOCS0756Q1ZI</b>   |
| Legal Name of Applicant  |                        | <b>M/s. SACHAR GAMING PRIVATE LIMITED</b>  |
| Registered Address/ Address provided while obtaining user id                       |                        | TF-A-06, TF-A-07, TF-A-08; ART GUILD HOUSE, 3 <sup>rd</sup> FLOOR, A WING, L.B.S. MARG KURLA WEST, MUMBAI 400070   |
| Details of application   |                        | GST-ARA, Application No. 90 Dated 09.01.2020   |
| Concerned officer  |                        | <b>MUM-VAT-E-614, LTU-002, MUMBAI</b>  |
| Nature of activity(s) (proposed/present) in respect of which advance ruling sought |                        |  |
| A  | Category               | <b>Service Provision</b>   |
| B  | Description (in brief) | The applicant is providing platform for online skill gaming contests. The platform is provided to play rummy and other card games free or for fees. The applicant is also providing platform for playing virtual games of cricket/ football/ kabbadi / hokey etc.by selecting teams and players during live matches. The detailed nature of activities are as per Annexure-1 |
| Issue/s on which advance ruling required   |                        | (i) Classification of any goods or services or both<br>(ii) Applicability of a notification issued under the provisions of this. Act<br>(iii) Determination of time and value of supply of goods or services or both<br>(v) Determination of the liability to pay tax on any goods or services or both   |

o/c

|   |   |
|---|---|
|   | (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. SACHAR GAMING PRIVATE LIMITED.**, the applicant, seeking an advance ruling in respect of the following questions.

1. **Whether the platform service of online gaming is to be classified as goods or services?**
2. **What is the value of supply of services of the platform provider?**
3. **Whether IGST or SGST & CGST will be applicable depending upon the physical presence of participant and /or IP address of participant participating in the contest?**

The applicant has submitted a letter via email dated 05.07.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 09.01.2020.

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- 90/2019-20/B-27**

**Mumbai, dt. 13.07.2021**

For reasons as discussed in the body of the order, the questions are answered thus –

*The Application in GST ARA Form No. 01 of M/s. SACHAR GAMING PRIVATE LIMITED, vide reference ARA No. 90 dated 09.01.2020 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, 15<sup>th</sup> 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.