

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	27AADCJ9275A1ZJ
Legal Name of Applicant	JAIDEEP METALLICS & ALLOYS PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	First floor, 108 Neha Industrial estate, Off – Dattapada Road, Magathane Village, Borivali(East), Mumbai 400066.
Details of application	GST-ARA, Application No. 37 Dated 13.06.2018
Concerned officer	Division – II, Commissionerate Thane Rural.
A Category	Factory/Manufacturing
B Description (in brief)	Manufacture MS Molten Steel/ Billets
Issue/s on which advance ruling required	(ii) applicability of a notification issued
Question(s) on which advance ruling is required	As reproduced in para 02 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 JAIDEEP METALLICS & ALLOYS PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following questions :

1. Whether Electrically wired trolley controlled by wired remote control is a non-motorized conveyance ?
2. Whether the applicant is required to issue E-way Bill in such a case ?

The preliminary hearing in the matter was held on 11.07.2018 wherein Sh. Anil Kumar Mishra , Advocate along with Sh . Pradeep Rawat, Advocate appeared and it was pointed out to them to contend if their application was admissible as per provisions of section 97 of CGST Act, . They requested for one more opportunity in this regard and the request was granted, but the applicant has filed letter dated 17.08.2018 received on 29.08.2018 in this office with request to allow withdrawal of the application filed on 13.06.2018.



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

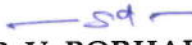
(under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 37/2018-19 /B- 103

Mumbai, dt. 05.09.2018

The Application in GST ARA form No. 01 of JAIDEEP METALLICS & ALLOYS PRIVATE LIMITED, vide reference ARA No. 37 dated 13.06.2018 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