

Order NO:- ZD 270321010887H

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) Ms. P. Vinitha Sekhar, Additional Commissioner of Central Tax, (Member)

(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id		27AAHCA8165A1ZT
Legal Name of Applicant		M/s. Shekhar Bhagwan Gore
Registered Address/Address provided while obtaining user id		5, Aditi Appartment, Left Bhusari Colony, Pune-411038
Details of application		GST-ARA, Application No. 64 Dated 30.12.2020
Concerned officer		PUN-VAT-C-314 , Pune Division
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Works Contract
B	Description (in brief)	The scope of work include clearing & grubbing of existing ground removal of stumps and removal of unsuitable black cotton soil to the required depth and its disposal with lead of *km, earth work excavation, construction of embankment and subgrade with borrow soil or soils available at site duly loading and transporting the borrow soil dumping, spreading grading, watering and compaction to the standard and specification expressway and all other relevant codes.
Issue/s on which advance ruling required		(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.

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. Shekhar Bhagwan Gore**, the applicant, seeking an advance ruling in respect of the following questions.

1. How much GST Rate applicable to Aryan Contractor Pvt Ltd (subcontractor), 12% or 18%?
2. Which Tariff Head applicable to Aryan Contractor Pvt Ltd (subcontractor)?

The applicant has submitted a letter dated 30.12.2020 and requested that they may be allowed to voluntarily withdraw their subject application filed on 30.12.2020.

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- 64/2020-21/B- 03

Mumbai, dt. 09/03/2021

The Application in GST ARA Form No. 01 of M/s. Shekhar Bhagwan Gore, vide reference ARA No. 64 dated 30.12.2020 is disposed of, as being withdrawn voluntarily and unconditionally.



Ramnani
T. R. RAMNANI
(MEMBER)

Vinitha
P. VINITHA SEKHAR
(MEMBER)

Copy to:-

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