

AUTHORITY FOR ADVANCE RULING – MADHYA PRADESH**Goods and Service Tax****O/o THE COMMISSIONER, COMMERCIAL TAX,****MOTI BUNGALOW,****MAHATMA GANDHI MARG, INDORE (M.P.) - 452007****e-mail :advance.ruling @mptax.mp.gov.in****Phone : 0731- 2437315****PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING**
U/S,98 OF THE GOODS AND SERVICES TAX ACT ,2017**Members Present****1. Shri Manoj Kumar Choubey****Joint Commissioner****Office of the Commissioner of Commercial Tax, Indore Division-1****2. Shri Virendra Kumar Jain****Joint Commissioner****Office of the Commissioner CGST and Central Excise, Indore**

GSTIN Number. If any/User-id	23ABOPG0204H1Z9
Name and address of the applicant	ASHOK GUPTA (Drishti Offset) Plot No. 37, M.P. Nagar, Zone-1, BHOPAL, MADHYA PRADESH(452001)
Point on which advance ruling sought	e. Determination of the liability to pay tax on any goods or services or both; g. 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;
Present on behalf of applicant	C A. Shree Mayank Agarwal
Case Number	...08../2021
Order dated	01/09/2021
Order Number	12/2021

**PROCEEDINGS****(Under sub-section (4) of Section 98 of Central Goods and Service Tax Act, 2017
and the Madhya Pradesh Goods & Service Tax Act, 2017)**

1. ASHOK GUPTA Proprieter of M/s Drishti Offset (hereinafter referred to as the Applicant) is printing marketing material for The Berlin school of business and innovation which is a college based out of Germany, is located at Plot no.37, M.P.Nagar, Zone-1, in the Bhopal district of the state of Madhya Pradesh (452001). The Applicant is having a GST registration with GSTIN 23ABOPG0204H1Z9.
2. The provisions of the CGST Act and MPGST Act are identical, except for certain provisions. Therefore, unless a specific mention of the dissimilar provision is made, a reference to the CGST Act would also mean a reference to the same provision under the MPGST Act. Further, henceforth, for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST or MP GST Act would be mentioned as being under the GST Act.

3. BRIEF FACTS OF THE CASE –

3.1. Shri Ashok Gupta, proprietor of M/s Drishti Offset is printing marketing material for The Berlin school of business and innovation which is a college based out of Germany,

3.2. The Applicant applied online for Advance Ruling. However no application in prescribed format and no proof of fee paid for the application was uploaded. Online only the argument and sample tax invoice was uploaded.

4. RECORD OF PERSONAL HEARING –


4.1. Notice was issued for personal hearing. On the fixed date Shree Mayank Agarwal appeared on behalf of the taxpayer for virtual hearing. This authority enquired about the reason for not uploading online and also proof of fee for the Advance Ruling application.


4.2 Shree Mayank Agarwal accepted the mistake and requested to allow him to withdraw the contention/application made by him.

5. Ruling

5.1. In light of the fact that no application was filed in prescribed form, no proof of the payment of fee was given and also on request of the applicant for the withdrawal of the contention/application for advance ruling the Authority hereby agrees to the withdrawal of the application for the advance ruling without going into the merit of the case and passing any ruling on the argument given by the applicant for which advance ruling was sought for.

5.2 The ruling is valid subject to the provisions under section 103 (2) until and unless declared void under Section 104 (1) of the GST Act.


(Manoj Kumar Choubey)
(Member)


(Virendra Kumar Jain)
(Member)



Copy to:- 08/2021/A.A.R/R-28/21

INDORE dated 01/09/2021

1. Applicant
2. The Principal Chief Commissioner, CGST & Central Excise, Bhopal Zone, Bhopal
3. The Commissioner(SGST) Indore
4. The Commissioner, CGST & Central Excise, Indore
5. The Concerned Officer
6. The Jurisdictional Officer – State/Central

