



**AUTHORITY FOR ADVANCE RULING, TELANGANA**  
**CT Complex, M.J Road, Nampally, Hyderabad-500001.**

(Constituted under Section 96(1) of the Telangana Goods and Services Tax Act, 2017)

**BEFORE THE BENCH OF**

**Present:**

**Sri N. Sai Kishore, Additional Commissioner (State Tax)(Gr-I)**  
**Sri Sahil Inamdar, (I.R.S), Additional Commissioner (Central Tax)**

**TSAAR Order No. 11 /2024**

**A.R.Com/01/2024**

**Date: 07-11-2024**

GSTIN Number, if any / user-if	36AARFG1769P1ZH
Legal Name of Applicant	M/s GMK Constructions
Registered Address / Address provided while obtaining user id	Co-06, The ANNEXE, Indu Fortune Fields, 13 <sup>th</sup> phase KPHB Colony, Hyderabad, Medchal Malkajgiri, Telangana - 500085
Details of application	Advance Ruling Application dt. 05-01-2024
Nature of activity (s) (proposed/present) in respect of which advance ruling sought	
Category	Works Contract
Issues/s on which advance ruling required	➤ Applicability of notification issued under the provisions of the Act
Questions(s) on which advance ruling is required	Whether the rate given under Sr. No. 3(x) of Notification No. 11/2017-CT(R), Dt. 28-06-2017 as amended, applies to the supplies made by the applicant or not?

**PROCEEDINGS**

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017)

The present application filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and TGST Act" respectively] by M/s GMK Constructions, seeking an advance ruling in respect of the following questions:

1. Whether the rate given under Sr. No. 3(x) of Notification No. 11/2017-CT(R), Dt. 28-06-2017 as amended, applies to the supplies made by the applicant or not?

The applicant requested through a letter dated 14-10-2024 that they may be allowed to voluntarily withdraw their subject application filed on 05-01-2024 for following reasons:-

**"Due to change in circumstances and also considering the fact that questions raised in the present application are sub-judice before Hon'ble High Court and also appellate authorities."**

Therefore, the request of the applicant to withdraw their 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  
Telangana Goods and Services Tax Act, 2017)**

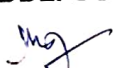
The Application filed by M/s GMK Constructions, dated 05-01-2024 in GST ARA Form No. 01 is disposed off, as being withdrawn by the applicant voluntarily and unconditionally.

  
(N. SAI KISHORE)

(ADDL. COMMISSIONER)(STATE TAX)

  
(SAHIL INAMDAR)

(ADDL. COMMISSIONER)(CENTRAL TAX)

  
To,  
M/s GMK Constructions  
Co-06, the ANNEXE, Indu Fortune Fields,  
13th phase KPHB Colony, Hyderabad,  
Medchal Malkajgiri, Telangana - 500085

Copy submitted to:-

1. The Commissioner (CT), Telangana, Hyderabad for information.
2. The Principal Commissioner of Central Goods & Services Tax, Hyderabad GST Commissionerate, 2<sup>nd</sup> Floor, GST Bhavan, Basheerbagh, Hyderabad, Telangana 500004.

Copy to:-

3. The Superintendent (Central Tax), KPHB Range