



**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. 12 /2024**

**A.R.Com/02/2024**

**Date: 11 -11-2024**

GSTIN Number, if any / user-if	36ABQFM9273J1ZF
Legal Name of Applicant	M/s MVR Constructions
Registered Address / Address provided while obtaining user id	D.No. 4-71/103, SIRI Apartment, Behind CC Reddy School, Kodad, Nalgonda, Telangana - 508206
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	<ul style="list-style-type: none"><li>➤ Classification of goods and/or services or both</li><li>➤ Applicability of a notification issued under the provisions of the Act</li><li>➤ Determination of time and value of supply of goods or services or both</li><li>➤ Admissibility of input tax credit of tax paid or deemed to have been paid</li><li>➤ Determination of the liability to pay the tax on any goods or services both</li><li>➤ Whether applicant is required to be registered under the Act</li><li>➤ Whether any particular thing done by the applicant with respect to any goods/services or both amounts to or results in a supply of goods and / or services or both, within the meaning of that term</li></ul>
Questions(s) on which advance ruling is required	Whether the rate given under Sr. No.3(x) of Notification number 11/2017-C.T(R) dated 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 MVR Constructions, the applicant, seeking an advance ruling in respect of the following questions:

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

The applicant requested through a letter dated 21-10-2024 that they wants to withdraw the Advance Ruling Application filed by us, may be allowed to voluntarily withdraw their application filed on 01-05-2024.

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 MVR Constructions, dated 01-05-2024 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 MVR Constructions,  
D.No. 4-71/103, SIRI Apartment,  
Behind CC Reddy School, Kodad,  
Nalgonda, Telangana - 508206.

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), Kodad Range.