



**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.13 /2024**

**A.R.Com/08/2024**

**Date: 07-11-2024**

GSTIN Number, if any / user-if	362300001107AR3
Legal Name of Applicant	M/s Ammanamanchi Teja Swaroop
Registered Address / Address provided while obtaining user id	Block No. 24, Flat No. 702, Malaysian Township, Rain Tree Park, KPHB, Hyderabad-500072
Details of application	Advance Ruling Application dt. 08-12-2023
Nature of activity (s) (proposed/present) in respect of which advance ruling sought	
Category	
Issues/s on which advance ruling required	➤ Determination of the liability to pay tax on any goods or services or both
Questions(s) on which advance ruling is required	1. Can both activities (Farm-to-Door Flower Supply and online marketplace for Hiring Expert Flower Arranging Professionals) operate under the same company for GST purposes? 2. Is the GST rate 0% for the supply of flowers in the Farm-to-Door Flower Supply activity? 3. Is the GST rate 18% for the revenue earned from the Online Marketplace for Hiring Expert Flower Arranging Professionals?

**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 Ammanamanchi Teja Swaroop, seeking an advance ruling in respect of the following questions:

1. Can both activities (Farm-to-Door Flower Supply and online marketplace for Hiring Expert Flower Arranging Professionals) operate under the same company for GST purposes?
2. Is the GST rate 0% for the supply of flowers in the Farm-to-Door Flower Supply activity?
3. Is the GST rate 18% for the revenue earned from the Online Marketplace for Hiring Expert Flower Arranging Professionals?

The applicant requested through an e-mail dated 10-10-2024 that they may be allowed to voluntarily withdraw their application filed on 08-12-2023 for following reasons:-

**"They are no longer in that business, and not interested in taking this forward."**

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 Ammanamanchi Teja Swaroop, dated 08-12-2023 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 Ammanamanchi Teja Swaroop,  
Block No. 24, Flat No. 702,  
Malaysian Township, Rain Tree Park,  
KPHB, Hyderabad-500072

Copy submitted to:-

1. The Commissioner of Commercial Taxes, Telangana 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