

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) Shri. D.P. Gojamgunde, Joint Commissioner of State Tax, (Member)
(2) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARN No.		AD270320018322Q
GSTIN Number, if any/ User-id		27AAATA4303N1ZU
Legal Name of Applicant		M/s. AMERICAN EDUCATION TRUST
Registered Address/ Address provided while obtaining user id		PAREKH NAGAR, S V ROAD, BEHIND GOKUL NAGAR, KANDIVALI WEST, Maharashtra, Mumbai, 400067.
Details of application		GST-ARA, Application No. 84 Dated 23.03.2022
Concerned officer		Sales Tax Officer, MUM-NOD-C-0904 of SGST
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	The Applicant providing Pre-primary Education - by providing class rooms in consortium with Springbird Education Pvt. Ltd. and sharing Tuition Fees - at 15% of the gross receipts from Tuition Fees as per agreement dt. 1st August 2017.
Issue/s on which advance ruling required		➤ Determination of the liability to pay tax on any goods or services or both ➤ Whether applicant is required to be registered
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 84/21-22/2024-25/B- 201 Mumbai, dt. 28.04.2025

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. AMERICAN EDUCATION TRUST, the applicant, seeking an advance ruling in respect of the following question.

1. Determination of the liability to pay tax on services - on class rooms belonging to the applicant used for providing pre-primary education by Springbird Education Pvt. Ltd. And the Applicant.
2. Whether Applicant is required to be registered under the GST - providing Primary / Secondary education.

The applicant requested through a letter dated 15.04.2025 that they may be allowed to voluntarily withdraw their subject application filed on 23.03.2022.


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.

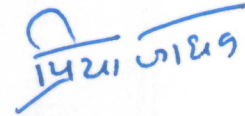
ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The Application in GST ARA Form No. 01 of M/s. AMERICAN EDUCATION TRUST vide reference Online ARA Application Dated 23.03.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. Gojamgunde
(Member)



Priya Jadhav
(Member)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The 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. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.