

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

(constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri B. V. Borhade, Joint Commissioner of State Tax

(2) Shri Pankaj Kumar, Joint Commissioner of Central Tax

CSTIN Number, if any/ User-id	27AAACH5786P1ZT	
Legal Name of Applicant	HIFIELD AG CHEM (INDIA) PRIVATE LIMITED	
Registered Address/Address provided while obtaining user id	G 39 36, MIDC, Wa;uj, Aurangabad, 431136.	
Details of application	GST-ARA, Application No. 27 Dated 22.05.2018	
Concerned officer	Dy. Commissioner of State Tax, E- 009, Aurangabad.	
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing, Wholesale Business
B	Description (in brief)	Applicant is engaged in manufacture of Insecticides, Fungicides, Plant Growth Regulators falling under Chapter Heading 3808 and Organic Fertilizers falling under Chapter 31 of GST Tariff of India
Issue/s on which advance ruling required	(i) classification of goods and/or services or both (ii) applicability of a notification issued under the provisions of the Act	
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.	

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"] by HIFIELD AG CHEM (INDIA) PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following questions :

1. Whether products containing Amino acid (Protein Hydroslyate/Fulvic acid/ Seaweed /Humic Acid/ Potassium Humate which are generated from vegetable/animal origin required to be classified under Chapter 3101 of HSN?
2. Whether Plant Growth Regulators are different than that of plant growth promoters?
3. Whether Micronutrients will fall under Chapter Heading 38 or 28/29?
4. Whether the products containing elements of Nitrogen, Phosphorous or Potassium, shall be classified under any of the heading of Chapter 3102, 3103,3104 respectively ?



The Preliminary hearing in the matter was fixed on 03.07.2018, but the applicant has filed letter dated 29.06.2018 received on 30.06.2018 in this office stating that they want to withdraw the application filed on 22.05.2018, stating that the management has decided to withdraw the application and therefore have requested that the withdrawal of application be allowed.

The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed without going into the merits or detailed facts of this advance ruling application by this authority.

ORDER

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

NO.GST-ARA- 27/2018-19 /B- 72

Mumbai, dt. 25/07/2018

The Application in GST ARA form No. 01 of M/s. HIFIELD AG CHEM (INDIA) PRIVATE LIMITED vide reference ARA No. 27 dated 22.05.2018 is disposed off as being withdrawn unconditionally. .



— sd —
B. V. BORHADE
(MEMBER)

— sd —
PANKAJ KUMAR
(MEMBER)

Copy to:

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
3. The Chief Commissioner of Central Tax, Churchgate, Mumbai.

CERTIFIED TRUE COPY


ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI