

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. Timothy, Addl. Commissioner of Central Tax, (Member)
2) Shri B. V. Borhade, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id	27AABCE0428J1ZU
Legal Name of Applicant	ENVITECH CHEMICAL SPECIALITIES PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	Office No.13,Aditya Shagun Mall,2nd floor, NDA Pashan Road,Bavdhan,Pune-411021
Details of application	GST-ARA, Application No. 95 Dated 28.11.2018
Concerned officer	Division - V, Pune- II, Commissionerate
A Category	Factory/Manufacturing
B Description (in brief)	The Applicant is engaged in the manufacturing of Chemicals.
Issue/s on which advance ruling required	(iv) Admissibility of input tax credit of tax paid or deemed to have been paid
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 GST Act and MGST Act"] by **ENVITECH CHEMICAL SPECIALITIES PRIVATE LIMITED**, seeking an advance ruling in respect of the following question .

1. Whether the amount of CENVAT Credit availed through TRAN-1, which partakes character of Central Tax in Electronic Credit Ledger, is admissible while calculating 'ITC' for GST Refund under inverted Tax Structure mechanism ?

2. Can a Circular, which is contrary to the legal provisions, be issued to restrict admissibility of ITC ?

The preliminary hearing in the matter was held on 19.12.2018, Sh. Makesh Bilwalkar GST Practitioner appeared and argued in the case. During the course of hearing , the applicant was informed that question pertaining to refund claim is not covered by section 97 of GST Act, 2017 and was directed to reframe the question within next 8 days or else the application would stand rejected. But the applicant has filed a letter dated 11.01.2018 received on 15.01.2018 by email in this office with request to allow withdrawal of the application filed on 28.11.2018.



Observation--

The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed.

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- 95/2018-19/B-

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Mumbai, dt.

23/01/2019

The Application in GST ARA form No. 01 of M/S ENVITECH CHEMICAL SPECIALITIES PRIVATE LIMITED vide reference ARA No. 95 dated 28.11.2018 is disposed off as being withdrawn unconditionally.



—st—
B. TIMOTHY
(MEMBER)

—st—
B. V. BORHADE
(MEMBER)

CERTIFIED TRUE COPY


MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint commissioner of State Tax , Mahavikas Mumbai 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.