

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	27AAECR2343C1ZR
Legal Name of Applicant	Royal Translines Private Limited
Registered Address/Address provided while obtaining user id	Plot No.35,Middle Class Society, Moreshwar Sadan, Panvel-410206.
Details of application	GST-ARA, Application No. 92 Dated 20.11.2018
Concerned officer	Division - I, Commissionerate Mumbai Central, Mumbai
A Category	Service Provision
B Description (in brief)	Business Support Service Consultancy
Issue/s on which advance ruling required	(I)Classification of any goods or services or both (ii) Applicability of a notification issued under the provisions of this Act (vii)Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term
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 by Royal Translines Private Limited, seeking an advance ruling in respect of the following questions :

1. Whether the transaction would be classified as GTA service.
2. Applicability of Notification No. 20/2017 - Integrated Tax (Rate) dated 22 nd August 2017 ?

The preliminary hearing in the matter was held on 18.12.2018 and the Final hearing was fixed for 15.01.2019 , but applicant has filed letter dated 26th December, 2018 received on 26.12.2018 in this office with request to allow withdrawal of the application filed on 20.11.2018.

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- 92/2018-19 /B-


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Mumbai, dt. 23/01/2019

The Application in GST ARA form No. 01 of Royal Translines Private Limited vide reference ARA No. 92 dated 20.11.2018 is disposed of as being withdrawn unconditionally.




B. TIMOTHY
(MEMBER)


B. V. BORHADE
(MEMBER)

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.

CERTIFIED TRUE COPY

MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

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.