

**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

GSTIN Number, if any/ User-id		27AAICA8283G1ZD
Legal Name of Applicant		AF GARMENTS PRIVATE LIMITED
Registered Address/Address provided while obtaining user id		Row No. E, Room No. 07, Gandhi Nagar Transit Camp, Dharavi, Mumbai City Maharashtra 400017.
Details of application		GST-ARA, Application No. 49 Dated 30.06.2018
Concerned officer		MUM-VAT-D-906, NODAL DIVISION 5, MUMBAI
A	Category	Manufacturing
B	Description (in brief)	Manufacturer & Exporter of Garments
Issue/s on which advance ruling required		(ii) applicability of a notification issued (iv) admissibility of input tax credit of tax paid or deemed to have been paid. (v) determination of the liability to pay tax on any goods or services or both. (vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term
Question(s) on which advance ruling is required		As reproduced in para 02 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 AF GARMENTS PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the questions asked were in relation to the classification of the products of the applicant .

1. Whether circular No.44/18/2018-CGST applies to this transaction ?
2. Whether "Rawji Industrial Corporation" has to charge GST on this transaction ?
3. If answer to Question No . 2 is "Yes" at what rate ?



4. Whether "AF Garments Pvt Ltd." can get input Tax Credit of such GST paid on this transaction?
5. If answer to Question No 4 is "Yes" , and if "AF Garments Pvt Ltd." is having only export sales (i.e. either Direct Export or through some Exporter), can he claim refund of such accumulated input Tax Credit of GST paid in this transaction?

The preliminary hearing in the matter was held on 01.08.2018 wherein Sh. Ritesh Rathi, C.A. alongwith Sh. Kumarpal Shah and Sh. Sagar Mistry appeared and requested for admission of application as per contentions made in their application. The Applicant was directed to reframe his questions as discussed within one week and it was informed to them that application would be treated as made from the date of reframing, but applicant has filed letter dated 03.09.2018 received on 04.09.2018 in this office with request to allow withdrawal of the application filed on 30.06.2018.

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- 49/2018-19/B- 104

Mumbai, dt. 05-09-2018

The Application in GST ARA form No. 49 of AF GARMENTS PRIVATE LIMITED, vide reference ARA No. 49 dated 30.06.2018 is disposed off as being withdrawn unconditionally.

PLACE - Mumbai

Date - 05-09-2018



— s t —  
**B. V. BORHADE**  
(MEMBER)

— s d —  
**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**

  
**MEMBER**  
ADVANCE RULING AUTHORITY  
MAHARASHTRA STATE, 2 MUMBAI