

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		27AAACB3302R1ZN
Legal Name of Applicant		Brink's India Private Limited
Registered Address/Address provided while obtaining user id		Unit 307, The Summit Business Bay, Upper Ground floor, Sant Janabai Road, Vile Parle East, Mumbai – 400057.
Details of application		GST-ARA, Application No. 60 Dated 01.08.2018
Concerned officer		MUM-VAT-C-725, Nodal Division-7, Mumbai
A	Category	Service Provision
B	Description (in brief)	Engaged in providing secured transportation services for currency notes and other precious commodities like gold, silver etc to various domestic and foreign customers.
Issue/s on which advance ruling required		(ii) Applicability of a notification issued under the provisions of this 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 Brink's India Private Limited, the applicant, seeking an advance ruling in respect of the following questions :

1. Whether in the facts and circumstances of the case, the supply of services undertaken by the Applicant by way of transportation entirely through road of imported goods (including services of temporary storage of such goods, would be eligible for exemption under Entry No. 18 of Notification No. 12/2017 - Central Tax(Rate) dated 28 June, 2017?
2. Whether such exemption would be available in certain transactions wherein transportation of specified goods involves movement through air also which is supplementary/incidental to the transportation by road?

The preliminary hearing in the matter was fixed on 05.09.2018 but the applicant has filed letter dated 04.09.2018 received on 04.09.2018 in this office requesting to allow withdrawal of the application filed on 01.08.2018.

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- 60/2018-19/B-

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Mumbai, dt. 05.09.2018

The Application in GST ARA form No. 01 of Brink's India Private Limited , vide reference ARA No. 60 dated 01.08.2018 is disposed off as being withdrawn unconditionally.



— 54 —
B. V. BORHADE
(MEMBER)

— 54 —
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

[Signature]
**MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI**