

**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. 59 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		(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 CGST Act and MGST Act"] by Brink's India Private Limited, the applicant, seeking an advance ruling in respect of the following question :

"Considering the facts and circumstances of this case and in view of the definition of money as envisaged in Section 2(52) of the Central Goods and Services Tax Act, 2017 (hereinafter referred as 'the CGST Act'), whether Brink's India would be eligible to avail ITC on motor vehicles commonly used for 'Cash-in-transit' ('CIT') business - transport of currency notes; 'cash Replenishment Services' ('CRS') business - transport of currency notes; 'Brink's Global Support Service' ('BGS') business - transport of currency notes, precious metals like gold, silver etc.?"

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- 59/2018-19/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. 59 dated 01.08.2018 is disposed off as being withdrawn unconditionally.



  
B. V. BORHADE  
(MEMBER)

  
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, MUMBAI**