

**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                               |                        | URD   |
| Legal Name of Applicant                                     |                        | Gurudev Siddha peeth  |
| Registered Address/Address provided while obtaining user id |                        | Village and Post Office Ganeshpuri,<br>District Thane, Maharashtra - 401206   |
| Details of application                                      |                        | GST-ARA, Application No. 35 dt. 07.03.2018<br>And Revised application dated 23.05.2018  |
| Concerned officer   |                        | Division I, Palghar GST Commissionerate Jt. Commr. Of<br>S.T.(Adm) Thane Rural Division, Byayander.   |
| A   | Category               | Service Recipient   |
| B   | Description (in brief) | It is working for the advancement of spiritual through and focused engagement with the Siddha Yoga techings and practices.                          |
| Issue/s on which advance ruling required                    |                        | (v) Determination of the liability to pay tax on any goods or services or both<br>(vi) Whether applicant is required to be registered under the 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 Gurudev Siddha peeth, the applicant, seeking an advance ruling in respect of the following question :

Does service involving nurturing, nursing and maintenance of flowers, fruits including coconut trees, greeneries, lawns etc agreed to be supplied by a contractor to the Applicant Trust, having its ashram establishment for yoga studies and spiritual practices in village Ganeshpuri, District Thane give rise to any incidence of tax under the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017

The preliminary hearing in the matter was held on 03.04.2018 and it was pointed out to them that they cannot make application in joint name and therefore were requested to amend application accordingly. The applicant filed revised application on 23.05.2018 and the Final hearing was fixed for 21.08.2018 , but applicant has filed letter dated 14.08.2018 received on 14.08.2018 in this office by email with request to grant the permission to withdraw application.



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- 35/2017-18 /B-

93

Mumbai, dt.

20/8/2018

The Application in GST ARA form No. 01 of Gurudev Siddha peeth, vide reference ARA No. 35 dated 07.03.2018 and revised dated 23.05.218 is disposed off as being withdrawn unconditionally.



—sd—  
B. V. BORHADE  
(MEMBER)

—sd—  
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**