

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		27AADCM0664N1Z6
Legal Name of Applicant		Magarpatta Club And Resorts Pvt Ltd
Registered Address/Address provided while obtaining user id		Mega space, 13 Solapur Bazar Road off East Sreet, Opp. New Bazar Post Office, Camp Pune, Maharashtra - 411001
Details of application		GST-ARA, Application No. 39 Dated 15.06.2018
Concerned officer		Division VI (Koregaon Park) Commissionerate Pune - I,
A	Category	Service Provision
B	Description (in brief)	Engaged in hotel business providing hotel accommodation and restaurant services serving food and alcoholic as well as non-alcoholic beverages in hotel as well as at outside premises and SEZ in addition to the regular customers.
Issue/s on which advance ruling required		(ii) applicability of a notification issued under the provisions of the Act. (v) Determination of the liability to pay tax on any goods or services or both
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 Magarpatta Club And Resorts Pvt Ltd , the applicant, seeking an advance ruling in respect of the following questions :

1. Can the supply of food services in the restaurant by the applicant within its premises to the employees and guests of SEZ units be treated as supply to SEZ units or not ?
2. Can supply of services in the hotel accommodation provided by hotel to the "employees and guests of SEZ units " can be treated as supply to SEZ units or not ?
3. Whether the supply of food for consumption by hotel, eating house or restaurant away from restaurant eating house premises in the designated area of another company, for the employees and guests of the another company be treated as outdoor catering or canteen service ?

The preliminary hearing in the matter was held on 17.07.2018 and the Final hearing was held on for 07.08.2018 and further applicant stated that they would be making further

submissions with respect to matter latest by 13.08.2018, However the applicant has filed letter dated 13.08.2018 received on 13.08.2018 in this office by email requesting to allow withdrawal of the application filed on 15.06.2018.

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- 39/2018-19/B-

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Mumbai, dt. 20/8/2018

The Application in GST ARA form No. 01 of Magarpatta Club And Resorts Pvt Ltd , vide reference ARA No. 39 dated 15.06.2018 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