

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	27AAFFS1523D1ZL
Legal Name of Applicant	SHRI SHAM CATERERS
Registered Address/Address provided while obtaining user id	Flat No 7/B, Royal Connaught, Boat Club Road, Bund Garden Road Pune Maharashtra 411001
Details of application	GST-ARA, Application No. 42 Dated 19.03.2018
Concerned officer	Asstt. Commissioner of State Tax, D-704, Unit -4, Pune
Nature of activity(s) (proposed / present) in respect of which advance ruling sought	
A Category	Service provision
B Description (in brief)	Restaurant Service at club premises.
Issue/s on which advance ruling required	(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 SHRI SHAM CATERERS , the applicant, seeking an advance ruling in respect of the following questions :

Whether the food and beverages served at the time of parties within the premises of the club is liable to tax at CGST 2.5% + SGST 2.5%. If not what is the rate of tax ?

The Preliminary hearing in the matter was held on 10.04.2018, Sh Govind Yashwant Patwardhan, Advocate appeared and argued for admission of application as per contentions made in ARA. Jurisdictional Officer Asstt. Commissioner of State Tax, D-704, Unit -4, Pune appeared and made submissions regarding issues raised by the applicant. During Preliminary hearing it was communicated that the decision with respect to admission or rejection of application will be communicated in due course.

However, the applicant has filed a letter received on 15.05.2018 in this office requesting for the permission to withdraw the application, stating that discussion during preliminary hearing it is evident to him that the query raised by the applicant is a settled



issue under service tax which is now merged in GST. Since the issue is already settled the applicant would like to withdraw.

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-42/2017-18/B- 49

Mumbai, dt. 15/06/2018

The Application in GST ARA form No. 01 of M/s. Shri. Sham Caterers vide reference ARA No. 42 dated 19.03.2018 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


ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI