



**PUNJAB AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICE TAX, BHUPINDRA ROAD,
PATIALA 147001, PUNJAB**


ORDER NO. AAR/GST/PB/006 dated 02/08/2019


(Note: An Appeal against this order lies with the Appellate Authority in terms of Section 99 and Section 100 of the CGST Act, 2017 and Section 99 and Section 100 of the PGST Act, 2017 within a period of thirty days from the date of communication of this order.)

Name and Address of the Applicant	M/s Machine Tools Corporation 224-B, Industrial Estate, Link Road, Ludhiana, Punjab
GSTIN of the Applicant	03AAJFM6154G1ZE
Date of application/ Date of Receipt	28.08.2018 / 18.09.2018

M/s Machine Tools Corporation, 224-B, Industrial Estate, Link Road, Ludhiana, Punjab hereinafter referred to as 'applicant' had submitted an application for advance ruling in form GST ARA-01 vide his letter dated 28.08.2018 received on 18.09.2018 seeking to know what shall be the HSN/Tarrif classification & GST rate applicable on supply of bicycle frame lock to be fixed on Bicycle? Whether under chapter Heading /Sub Heading 8301 @18% or Chapter Heading / Sub Heading 8714 @12%?. However, vide letter dated 31.10.2018 of Sh. Mannu Saggur, Partner of the firm, the applicant has stated that he does not wish to pursue his advance ruling application dated 17.09.2018 and has prayed that his said advance ruling

application may be treated as withdrawn. Therefore the application of the applicant is disposed off as withdrawn under section 98(2) of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017.


Navdeep Bhinder
Member, SGST 2/8/2019 .

 2/8/19
Parul Garg
Member, CGST

To

M/s Machine Tools Corporation,
224-B, Industrial Estate, Link Road,
Ludhiana, Punjab

PB/AAR/19/331

Dated: 05/08/2019

Copy to :

1. The Special Secretary, Goods and Service Tax Council, 5th floor, Tower-II, Jeevan Bharti Bldg., Connaught Place, New Delhi w.r.t. F. No. 193/Advance Ruling/ GSTC/2017 dated 01.05.2018.
2. Pr. Chief Commissioner CGST & CX Zone, Chandigarh, O/o The Chief Commissioner CGST & CX Zone, Chandigarh, C.R. Building, Plot no. 19, Sector 17-C, Chandigarh
3. The Commissioner of State Taxes, Punjab.
4. The Commissioner, CGST , Ludhiana, camp office GST Bhawan, Rishi Nagar, Ludhiana.
5. The Deputy Commissioner of State Taxes, Ludhiana Division, Ludhiana.
6. The Assistant Commissioner, CGST Division, Ludhiana.