



BEFORE THE AUTHORITY FOR ADVANCE RULINGS  
for the State of Andhra Pradesh ( Goods and Service Tax )  
(5th Floor, O/o Chief Commissioner of Commercial Taxes, D.No:5-56, Block-B, R.K Spring Valley  
Apartments, Edupugallu, Vijayawada-521151.)

Present:

Sri. J.V.M Sarma (Member)

Sri.Amaresh Kumar (Member)

The 9<sup>th</sup> day of October 2018

Order No. AAR/AP/ 06(GST)/2018  
In  
Application No.AAR/19(GST)/2018

1	Applicant	M/s PYDI GANESH CHANDRA B'ABU (GSTIN: 372671030071220) #5/138, Bantumilli Road, Gudivada, Andhra Pradesh - 521301.
2	Jurisdictional Officer	Un-Registered
3	Present for the Applicant	Sri. P. Ganesh Chandra Babu
4	Present for the Jurisdictional Officer	Un-Registered
5	Date of Personal hearing	19 <sup>th</sup> July 2018

Note: Under Section 100 of the APGST Act'2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section 99 of APGST Act'2017, within a period of 30 days from the date of service of this order.

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Sri. P.Ganesh Chandra Babu, Un- Registered person, ( here in after called as 'applicant') had filed an application in Form GST ARA-01, dated : 17.07.2018, with acknowledgement number EFV454335, before this authority, for seeking clarification.

The applicant had paid the prescribed fee, through challan vide CPIN :18073700052594, dated:12.07.2018, for seeking advance ruling on certain issues.

The issues raised by the applicant is as follows....

- ❖ Whether the considerations collecting by the road transport department n account of issuing fancy number on reservation? Comes under GST taxable net or not?
- ❖ If comes under GST purview what is the rate of tax?


This authority, did not called for any remarks from jurisdictional officer as per the section 98(1) of CGST Act,2017, as the applicant is an un-registered one, and conducted a personal hearing on 14<sup>th</sup> September 2018.


The applicant made a request through letter dated 14.09.2018 for withdrawal of their advance ruling application, at the time of personal hearing.

Keeping in view of the request made by the applicant, the authority passed the following order:

### ORDER

Since the applicant withdrew the application before personal hearing, the same is dismissed. Accordingly, the application <sup>stands</sup> "disposed off"

  
Sd/- (J.V.M SARMA)  
Joint Commissioner (State Tax),  
Authority for Advance Ruling,  
Andhra Pradesh.

  
Sd/- (AMARESH KUMAR)  
Joint Commissioner (Central Tax),  
Authority for Advance Ruling,  
Andhra Pradesh.