



**HARYANA AUTHORITY FOR ADVANCE RULING,  
GOODS AND SERVICES TAX,  
HARYANA VANIJYA BHAWAN, PLOT NO I-3, SECTOR 5,  
PANCHKULA-134151 (HARYANA)**



**ADVANCE RULING NO.HAR/HAAR/R/2017-18/1**  
(In Application No.: 1, dated 20.12.2017)

Coram:

1. Vijay Kumar Singh, Addl. Excise & Taxation Commissioner, Haryana (Member)
2. Ms. Sangeeta Karmakar, Joint Commissioner, CGST, Panchkula (Member)

Applicant: M/s Fastway Transmissions Pvt. Ltd., Kurukshetra.  
GSTIN: 06AABCF1854B1Z6  
Through Sh. Gurdeep Singh, Director.

Present : Sh. R.K. Hasija, Advocate for the applicant.

ORDER OF ADVANCE RULING UNDER SECTION 98 OF CENTRAL  
GOODS & SERVICE TAX ACT, 2017 AND HARYANA GOODS & SERVICE  
TAX ACT, 2017

**Vijay Kumar Singh, (Member)**

As per the statement of facts submitted, the applicant is in the business of providing cable TV services being a multi system operator (MSO) and had sought advance ruling on the question:-

‘Whether local cable operators to whom signals of cable TV are provided by the applicant as MSO are agents of the applicant for the purpose of liability to GST of the applicants on services provided by the LCO to the end customers?’

On the issue of admissibility of the application, the applicant was provided a personal hearing on 16.02.2018. Having noticed the question being covered under clause (e) of sub section (2) of section (98) of the CGST/HGST Act 2017 the application was admitted and the case was partly heard on merits on 14.03.2018. On request of Sh. R.K. Hasija, Advocate (PoA) the case was adjourned to 16.03.2018 for final arguments and decisions.

Today i.e., on 16.03.2018 Sh. R.K. Hasija, Advocate, Counsel for the applicant has presented an application for withdrawal of their application dated 20.12.2017 filed for seeking advance ruling. The request is acceded to.

**Advance ruling under section 98 of the CGST/HGST Act 2017**

‘Dismissed as withdrawn.’

Ordered accordingly.

To be communicated.

16.03.2018  
Panchkula.

  
(Vijay Kumar Singh)  
Member SGST

**Regd. AD/Speed Post**

M/s Fastway Transmissions Pvt. Ltd.,  
SCO 37-38-39, Sector -5, Urban Estate,  
Kurukshetra.

Copy to

1. Deputy Excise & Taxation Commissioner (ST), Kurukshetra.
2. The Assistant Commissioner, Central Tax Division, Kurukshetra.