

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		27AAF0399E1ZF
Legal Name of Applicant		Magarpatta Retail Private Limited
Registered Address/Address provided while obtaining user id		Megaspace, 13 Sholapur Bazar Road, Off East Street, Camp, Pune - 411001
Details of application		GST-ARA, Application No. 56 Dated 19.07.2018
Concerned officer		Division - VI, Koregaon Park, Commissionerate Pune -I.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Service provision
B	Description (in brief)	Renting and Leasing of Immovable Property & Bundled supply of electricity
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 Retail Private Limited, the applicant, seeking an advance ruling in respect of the following questions :

The Supplier is not registered as "electricity transmission or distribution utility" as defined under Sr No. 2 (z) of Definitions. Whether providing and supplying of electricity as per terms of agreement and getting reimbursement of the amount from tenants would be liable to GST under CGST/SGST Act and whether benefit under Notification No. 12/2017 CGST (Rate) Sr No. 25 or 09/2017 IGST (Rate) Sr No. 26 would be allowed to them.

Or

whether they can avail exemption under Sr No. 104 of Notification No. 02/2017 CGST (Rate) as supply of Electrical Energy.



The Preliminary hearing in the matter held on 21.08.2018 and final hearing was fixed for 11.09.2018. However, the applicant vide mail dated 11.09.2018 received on 11.09.2018 has requested to allow withdrawal of the application filed on 19.07.2018.

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- 56/2018-19/B-

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Mumbai, dt. 12.09.2018

The Application in GST ARA form No. 01 of M/s. Magarpatta Retail Private Limited, vide reference ARA No. 56 dated 19.07.2018 is disposed off as being withdrawn unconditionally.




B. V. BORHADE
(MEMBER)


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