

**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	27AAICP0486C1ZH	
Legal Name of Applicant	PLATINA BUSINESS MANAGEMENT PRIVATE LIMITED	
Registered Address/Address provided while obtaining user id	D 603, Gokul Paradise, Near Terapanth bhavan, Thakur Complex, Kandivali – East, Mumbai - 400101	
Details of application	GST-ARA, Application No. 50 Dated 02.07.2018	
Concerned officer	MUM-VAT-E-910, Nodal -6, Mumbai	
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Service provision
B	Description (in brief)	Business Support Service Consultancy
Issue/s on which advance ruling required	(i) Classification of goods and/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 PLATINA BUSINESS MANAGEMENT PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following questions :

**Export of consultancy service to Foreign Company and Amount received 100% in foreign currency through Bank GST is applicable or not ?**

The Preliminary hearing in the matter was fixed for 01. 08. 2018 , but applicant has filed letter dated 20.07.2018 received on 23.07.2018 in this office with request to allow withdrawal of the application filed on 02.07.2018.

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- 50/2018-19/B-


78


Mumbai, dt.

31/7/2018

The Application in GST ARA form No. 01 of M/s. PLATINA BUSINESS MANAGEMENT PRIVATE LIMITED vide reference ARA No. 50 dated 02.07.2018 is disposed off as being withdrawn unconditionally.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