

**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		27AABCW7477K1ZN
Legal Name of Applicant		ICA Pidilite Private Limited
Registered Address/Address provided while obtaining user id		403 & 404, 4 <sup>th</sup> Floor, Satellite Silver Co Op Soc Limited, Andheri Kurla Road, Andheri East, Mumbai - 400059
Details of application		GST-ARA, Application No. 42 Dated 20.06.2018 Amended Application dated 23.07.2018
Concerned officer		Division VIII of Commissionerate - Mumbai South.
A	Category	Warehouse / Depot, Service Recipient, Input Service Distributor (ISD)
B	Description (in brief)	Engaged in Import and Distribution of various Chemical components of Wood Finish.
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 ICA Pidilite Private Limited, the applicant, seeking an advance ruling in respect of the questions asked were in relation to the classification of the products of the applicant .

The preliminary hearing in the matter was held on 17.07.2018 wherein they stated that they intend to make amendment in their application which may be allowed. The same was allowed. The Applicant filed amendment letter dated 23.07.2018 and the Final hearing was fixed for 21.08.2018, but applicant has filed letter dated 17.08.2018 received on 20.08.2018 in this office with request to allow withdrawal of the application filed on 20.06.2018.



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- 42/2018-19/B-

96

Mumbai, dt.

20/8/2018

The Application in GST ARA form No. 01 of ICA Pidilite Private Limited, vide reference ARA No. 42 dated 20.06.2018 is disposed off as being withdrawn unconditionally.



—sd—  
**B. V. BORHADE**  
(MEMBER)

—sd—  
**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**