

AUTHORITY FOR ADVANCE RULING – MADHYA PRADESH

Goods and Service Tax()

O/o THE COMMISSIONER, COMMERCIAL TAX,

MOTI BUNGALOW,

MAHATMA GANDHI MARG, INDORE (M.P.) - 452007

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PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING
U/S,98 OF THE GOODS AND SERVICES TAX ACT ,2017

Members Present

1. **Rajiv Agrawal**

Additional Commissioner,

Office of the Commissioner, CGST and Central Excise, Indore

2. **Manoj Kumar Choubey**

Joint Commissioner,

Office of the Joint Commissioner of Commercial Tax, Indore Division-1

GSTIN Number. If any/User-id	23AAECV5622N1Z4
Name and address of the applicant	Vaau Energy Solutions Pvt. Limited
Date of Application	06.08.18
Clause(s) of section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	e) determination of the liability to pay tax on any goods or services or both; g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.
Case Number	21/2018
Order dated	31-10-18
Order Number	18/2018

PROCEEDINGS

(Under section 98 of Central Goods and Services Tax Act, 2017 and the Madhya Pradesh Goods and Services Tax Act, 2017)

1. The present application has been filed u/s 97 of the Central Goods & Services Tax Act, 2017 and MP Goods & Services Tax Act, 2017 (hereinafter also referred to CGST Act and MPSGT Act respectively) by M/S **Vaau Energy Solutions Pvt. Limited** (hereinafter also referred to as applicant), registered under the Goods & Services Tax.
2. The applicant filed the application not in the prescribed form/format and without any proof of the payment of required fee to seek advance ruling.
3. A show cause notice to give reply on the above described discrepancies was issued by the Registrar, Authority For Advance Ruling, Madhya Pradesh.



4. In response to the above show cause the counsel of the applicant, Shree Tapan Agarwal, C.A. filed a reply seeking revocation of the application for advance ruling. which read as follow-
“Our GST is 23AAECV5622N1Z4 (M/S Vaau Energy Solutions Pvt. Limited), we have filed an application for advance ruling dated 06 Aug 2018 via ARN AD230818000065F on determination of Tax liability on our services. Due to Changes in some condition of our work scope we would like to revoke our application for advance ruling which have filed earlier.”
5. Since the applicant himself have sought withdrawal of the instant application, we allow the applicant the same (withdrawal of the instant application).
6. However it is worth mentioning that while allowing withdrawal of the instant application at the behest of the applicant, we refrain ourselves from commenting upon the merits of the case. Accordingly, this withdrawal shall be without prejudice to any action that may be taken against the applicant under the CGST Act 2017/IGST Act 2017/MPGST Act 2017 and the rules made therein or any other law for the time being in force in India and Madhya Pradesh.

7. RULING

The application for advance ruling filed by the applicant is dismissed as withdrawn at the behest of the applicant.

sdr
RAJIV AGRAWAL
(MEMBER)

sdr
MANOJ KUMAR CHOUBEY
(MEMBER)

Copy to:- NO.22/2018/A.A.R/R-28/48

1. Applicant
2. The Commissioner(SGST)
3. The Commissionerate(CGST),
4. The Concerned Officer
5. The Jurisdictional Officer – State/Central

INDORE dt. 31/10/2018

Manoj

सत्यप्रतिलिपि

