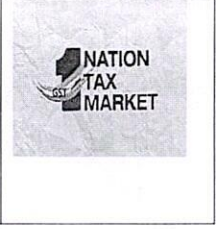


**GUJARAT APPELLATE AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX  
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,  
AHMEDABAD – 380 009.**



ADVANCE RULING(APPEAL) NO: **GUJ/GAAAR/APPEAL/2026/02**  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/07)

Date: 01/04/2026

Name and address of the appellant	:	<b>M/s. Devendra Kantibhai Patel</b> 60, Krushna dham society, Nr pragati nagar, Piplod, Surat, Gujarat-395007
GSTIN of the appellant	:	24AZFPP1155R1ZX
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-64, Range-16, Division-7, Surat.
Advance Ruling No. and Date	:	GUJ/GAAR/R/2025/43, dated 09.10.2025
Date of appeal	:	21.11.2025
Date of Personal Hearing	:	-
Present for the appellant	:	-

The appellant vide E-mail dated 09.03.2026, has informed that they wish to withdraw their appeal application against Advance Ruling No. GUJ/GAAR/R/2025/43, dated 09.10.2025 and requested to permit the withdrawal of their appeal application.

We have considered the request of the appellant and hold that their request can be accepted

**ORDER**

The appeal application dated 21.11.2025 against Advance Ruling No. GUJ/GAAR/R/2025/43 in case of M/s. Devendra Kantibhai Patel is disposed of as withdrawn.

(Arti Kanwar)  
Member (SGST)



(Sunil Kumar Mall)  
Member (CGST)

Place: Ahmedabad  
Date : 01/04/2026