

AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND
UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri C. Thiyagarajan, I.R.S., Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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Advance Ruling No.58/ARA/2025, dated 26.11.2025

- 1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai as under Sub-Section (1) of Section 100 of CGST Act / TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed is communicated.*
- 2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*
 - (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling.*
 - (b) on the concerned officer or the jurisdictional officer in respect of the applicant.*
- 3. In terms of Section 103(2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
- 4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*

GSTIN Number, if any / User id	Un-Registered
Legal Name of Applicant	M/s. M PADMAVATHI
Registered Address / Address provided while obtaining user id	No.7/1, Alamel Avenuc, Palghat Main Road, Kuniyamuthur, Coimbatore-641008
Details of Application	Online Application ARN:AD330323023463M, dated 09.03.2023

Concerned Officer

State: Kuniyamuthur Assessment Circle,
Zone-I, Coimbatore Division.

Center: Coimbatore Commissionerate

M/s. M PADMAVATHI, having principal place of business at No.7/1, Alamel Avenue, Palghat Main Road, Kuniyamuthur, Coimbatore-641008 (hereinafter called as the "Applicant") is an un-registered person providing hostel facility for Students. They have filed application for advance ruling through online portal under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017 vide ARN: AD330323023463M, dated 09.03.2023. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017.

2) However, the applicant vide their letter dated 17.11.2025, have requested to permit them to withdraw the Advance Ruling Application, as they have closed their hostel (Homely Home Ladies Hostel for Students), due to inevitable reasons.

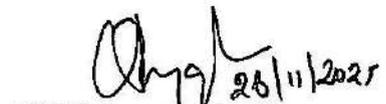
3) In view of the above, we rule as under:

RULING

The ARA Application received from the applicant on 09.03.2023 is disposed as withdrawn based on the request letter dated 17.11.2025 received from the applicant.


(B. Suseel Kumar)
Member (SGST)




(C. Thiyagarajan)
Member (CGST)

To

M/s. M PADMAVATHI,
No.7/1, Alamel Avenue,
Palghat Main Road, Kuniyamuthur,
Coimbatore-641008. (By RPAD)

Copy submitted to

1. The Principal Chief Commissioner of GST and Central Excise,
26/1, Uthamar Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai 600 005.

Copy to

1. The Assistant Commissioner (ST),
Kuniamuthur Assessment Circle,
Annexure Building, CTO Complex,
Dr. Balasundaram Road, Coimbatore,
Tamil Nadu, 641 018.
2. Master File / Stock File – A1