

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai - 400010.
(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)
BEFORE THE BENCH OF

(1) Shri. D.P. Gojamgunde, Joint Commissioner of, State Tax (Member)

(2) Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)

ARN No.	AD2703241250878	
GSTIN Number, if any/ User-id	27AAJCA1389G1ZJ	
Legal Name of Applicant	M/s. ANI TECHNOLOGIES PVT. LTD.	
Registered Address/ Address provided while obtaining user id	8 TH FLOOR, UNIT NO. 1181,1182 SOLITAIRE CORPORATE PARK, ANDHERI EAST, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA,400093	
Details of application	GST-ARA, Application No. 08 Dated 25.04.2024.	
Concerned officer	Division- Azad-Nagar, Charge- Azad-Nagar-504, Zone-Mumbai-North-Ease.	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	The applicant is carrying out its business operations under the brand name "OLA". The applicant is engaged in the business of operating an electronic commerce platform application.
Issue/s on which advance ruling required		<ul style="list-style-type: none">➤ applicability of a notification issued under the provisions of the Act.➤ determination of the liability to pay tax on any goods 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" respectively] **M/s. ANI TECHNOLOGIES PVT. LTD.**, the applicant is seeking an advance ruling in respect of the following questions.

Q 1: In light of the aforesaid proposed model-I, whether the Applicant would qualify as an Ecommerce operator under Section 2 (45) of the CGST Act?

Q 2: In the light of aforesaid proposed model-I, whether the Applicant would be liable to pay GST on the proposed model of supply of passenger transportation services by the driver partners to the customers in terms of Section 9 (5) of the CGST Act read with Notification No. 17/2017-Central Tax (Rate) dated 28.06.2017?

Q 3: In the light of aforesaid proposed model-I, whether the Applicant would be treated as 'supplier' in respect of the passenger transport services provided by the driver partners to the end customer?

Q 4: In light of the aforesaid proposed model- II, whether the Applicant would qualify as an E-Commerce operator under Section 2 (45) of the CGST Act?

Q 5: In the light of aforesaid proposed model- II, whether the Applicant would be liable to pay GST on the proposed model of supply of passenger transportation services by the driver partners to the customers in terms of Section 9 (5) of the CGST Act read with Notification No. 17/2017-Central Tax (Rate) dated 28.06.2017?

Q6: In the light of aforesaid proposed model-II, whether the Applicant would be treated as 'supplier' in respect of the passenger transport services provided by the driver partners to the end customer?

The applicant submitted a letter via email dated 10.03.2026 stating that they do not wish to seek any clarification on the questions raised and have expressed their intention to voluntarily withdraw the subject application filed on 25.04.2024.

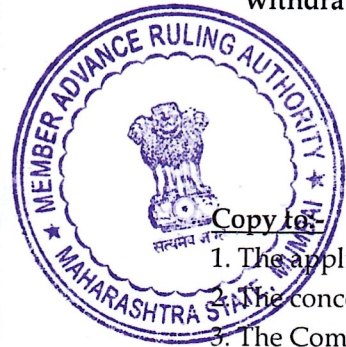
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

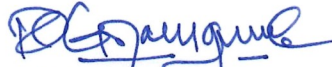
ORDER

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

NO.GST-ARA-08/2024-25/B- 45 Mumbai, dt. 13/03/2026

The Application in GST ARA Form No. 01 M/s. ANI TECHNOLOGIES PVT. LTD., vide reference Online ARA Application Dated 25.04.2024 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMGUNDE
(MEMBER)


HIMANI DHAMIJA
(MEMBER)

Copy to:

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.