

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.	AD270522012932B	
GSTIN Number, if any/ User-id	27AAACM5008R1Z5	
Legal Name of Applicant	M/s. Mukand Limited	
Registered Address/Address provided while obtaining user id	Thane-Belapur Road, Dighe, Kalwe, Thane - 400 605, Maharashtra, India.	
Details of application	GST-ARA, Application No. 16 Dated 20.05.2022	
Concerned officer	RANGE-IV, DIVISION VI, THANE	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing, Works Contract
B	Description (in brief)	The Applicant situated at Thane Belapur Road, Dighe -Kalwe, Maharashtra - 01 604, is inter alia engaged in the business of manufacture of steel products as well as industrial machinery. The Applicant is duly registered under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') bearing GSTIN No. 27AAACM5008R125.
Issue/s on which advance ruling required		➤ 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. Mukand Limited**, the applicant is seeking an advance ruling in respect of the following questions.

- a. Whether GST is applicable on recovery of nominal amount for availing the facility of Canteen at the factory premises when it is not a supply as per clause 1 of Schedule III of CGST Act;
- b. Whether ITC is available on GST charged for the provision of Canteen services for the employees at the factory premises?



- c. Whether GST is applicable on payment of notice pay by an employee to the Applicant-employer in lieu of notice period, under clause 5(e) of Schedule II of CGST Act.
- d. Whether GST is applicable on the amount of premium of Medical Insurance Policy of for the employees and their dependents at actuals covered under the HR Policy;
- e. Whether GST is applicable on recovery of nominal amount for availing the facility of transportation to and from the factory premises when it is not a supply;
- f. Whether Input Tax Credit is available on GST charged for transportation facility provided to the employees of the Applicant-Company;
- g. Whether Input Tax Credit is available on GST charged for gardening expenses of the Applicant-Company.

The applicant, via email dated 16.03.2026, submitted that after internal discussions with the management, they have decided not to pursue the matter and have expressed their intention to voluntarily withdraw the subject application filed on 20.05.2022.

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.

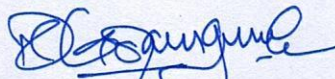
ORDER

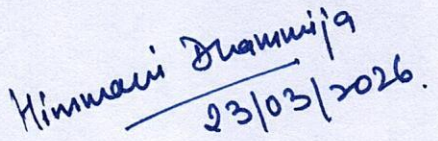
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA-16/2022-23/B-49 Mumbai, dt. 24/03/2026

The Application in GST ARA Form No. 01 M/s. Mukand Limited, vide reference Online ARA Application Dated 20.05.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMGUNDE
(MEMBER)


HIMANI DHAMIYA
(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.