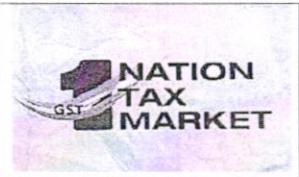


**GUJARAT AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICES TAX,
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/2025/35
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2021/AR/36)

Date: 06 /09/2025

Name and address of the applicant	M/s. Shell Energy India P Ltd., Office No. 2008, The Address, Westgate D Block, Nr. YMCA Club, S G Highway, Makarba, Ahmedabad, Gujarat – 380 051.
GSTIN of the applicant	24AAACH9143C1ZZ
Jurisdiction Office	Office of the Assistant Commissioner of State Tax, Unit-8, Range-2, Division-1, Ahmedabad.
Date of application	08.10.2021
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised	(c)
Date of Personal Hearing	-
Present for the applicant	-

The applicant vide letter dated 14.08.2025 through E-mail on 19.08.2025, has informed that they wish to withdraw their application seeking advance ruling and requested to permit the withdrawal of their application.

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

ORDER

The application for Advance Ruling dated 08.10.2021 of M/s. Shell Energy India PVT Ltd is disposed of as withdrawn.

(Sushma Vora)
Member (SGST)

Place: Ahmedabad
Date: 06.09.2025



(Vishal Malani)
Member (CGST)