


<b>GUJARAT AUTHORITY FOR ADVANCE RULING, GOODS AND SERVICES TAX, D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.</b>	
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ADMISSION ORDER NO. GUJ/GAAR/ADM/2021/03  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2020/AR/55)  
Date: 30.06.2021

Name and address of the applicant	:	M/s. Perstorp Industries India Pvt Ltd. 212,2,12, Girnar Khushboo, Plaza, Plot No.209, GIDC Industrial Estate, Vapi, Valsad-396195.
GSTIN of the applicant	:	24AAJCP1458P1ZX
Date of application	:	22.12.2020
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised	:	(e) determination of the liability to pay tax on any goods or services or both.  (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.
Date of Personal Hearing	:	17.06.2021
Present for the applicant	:	-

The applicant vide their letter/ E-mail dated 14.06.2021 has informed that they wish to withdraw their application seeking advance ruling and requested to permit the withdrawal of their application. Applicant has withdrawn the application on the following Ground:

“On account of certain internal discussions and deliberations, the Applicant is no longer desirous of proceeding with the execution of the novation agreement in favour of Perstorp India. Accordingly, no agreement shall be executed between the Applicant and Perstorp India.”

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

### **ORDER**

The application for Advance Ruling dated 22.12.2020 of M/s Perstorp Industries India Pvt Ltd is disposed of as withdrawn.

**(SANJAY SAXENA)  
MEMBER (S)**

**(ARUN RICHARD)  
MEMBER (C)**

Place: Ahmedabad  
Date: 30.06.2021.