

**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.	AD270419020241F
GSTIN Number, if any/ User-id	27AARFR1321E1ZC
Legal Name of Applicant	<b>M/s. R K AZAD INFRASTRUCTURE</b>
Registered Address/ Address provided while obtaining user id	302, DEVAVRATA, SECTOR 17, VASHI, Maharashtra, RAIGAD, 400703.
Details of application	GST-ARA, Application No. 76 Dated 14.03.2022
Concerned officer	<b>RAI-NOD-E-0105, SANPADA-502</b>
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	<b>Works Contract</b>
	The applicant is engaged in providing works contract service as sub-contract to main contractor (builder/developer) for original contract work pertaining to low-cost houses up to a carpet area of 60 square meters per house in an affordable housing project which has been given infrastructure status. The assessee filed instant application to sought clarification for rate of tax to be levied by him to main contractor for original contract work.
Issue/s on which advance ruling required	<ul style="list-style-type: none"> <li>➤ Classification of any goods or services or both</li> <li>➤ Applicability of a notification issued under the provisions of this Act</li> </ul>
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. R K AZAD INFRASTRUCTURE**, the applicant is seeking an advance ruling in respect of the following questions.

1. At what rate of tax the liability should be determined on services provided by us to main contractor (builder/developer) effecting civil construction work for low cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017?





2. Under which head we should classify our Services to execute civil construction contract for low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project?

The applicant submitted a letter via email dated 25.11.2025 and stated that they do not seek clarification on their questions and would like to withdraw the same. Hence, they requested to allow them to withdraw the subject application filed on 14.03.2022.

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.

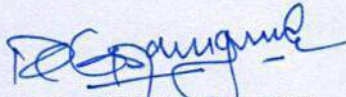
**ORDER**

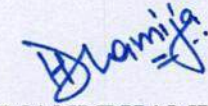
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 76/2021-22/B- **631** Mumbai, dt. **28/11/2025**

The Application in GST ARA Form No. 01 M/s. R K AZAD INFRASTRUCTURE, vide reference Online ARA Application Dated 14.03.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



  
D.P. GOJAMBUNDE  
(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, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.