



**TELANGANA STATE AUTHORITY FOR ADVANCE RULING**  
**CT Complex, M.J Road, Nampally, Hyderabad-500001.**  
**(Constituted under Section 96(1) of TGST Act, 2017)**

**Present:**

**Sri B. Raghu Kiran, IRS, Additional Commissioner (Central Tax)**

**Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)**

**A.R.Com/13/2019**

**Date:16.02.2022**

**TSAAR Order No.08/2022**

**[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017  
AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT,  
2017.]**

\*\*\*\*\*

Sub:- C.T. Department Authority for clarification and Advance Rulings – Certain clarification sought by M/s. Waterhealth India Private Limited, Hyderabad – Application withdrawn - Regarding.

- Ref:-
1. Application filed by M/s. Waterhealth India private limited, Hyderabad. Dated:22-07-2019.
  2. Circular No. 25/25/2017-GST. Dt: 21-12-2017 issued by CBEC.
  3. CCT's Ref No. A.R.Com/13/2019, Dated:09-12-2019.
  4. CCT's Ref No. AAR/02/2021, dated:07-02-2021.
  5. Letter filed by M/s. Waterhealth India private limited, received on 15-02-2021


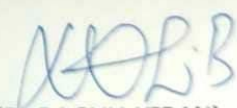
\*\*\*\*\*

In the reference 1<sup>st</sup> cited, M/s. Waterhealth India Private Limited, Hyderabad, (36AAACW5652P1ZQ) has sought certain clarification by filing an application for Advance Ruling. The Case was posted for personal hearing on 16.02.2022.

However, in the reference 5<sup>th</sup> cited, M/s. Waterhealth India Private Limited, have informed through Letter, there was change in facts and circumstances after filing the advance ruling application and also changed in the business modus of operandi. The company was now aware of the GST levy on its activities.

Therefore, it was informed that they would like to withdraw their Advance Ruling application.

In view of the above, the application is withdrawn as infructuous.

 (S.V. KASI VISWESWARA RAO) ADDL. COMMISSIONER(STATE TAX)	 (B. RAGHU KIRAN) ADDL. COMMISSIONER(CENTRAL TAX)
--	--

To  
M/s. Waterhealth India Private  
Limited, Plot No. 9-7, Nagaram village,  
Kesara Mandal, Hyderabad – 500083.

Copy submitted to :

1. The Commissioner (State Tax) for information

2. The Commissioner (Central Tax), Medchal Commissionerate, 11-4-649/B, 1st, 2nd, 3rd and 4th Floors, Opp. Mehedi Function Palace, Lakdikapool, Hyderabad - 500 004.

Copy to:

1. Assistant Commissioner (ST) Basheerbagh- Nampally circle.  
//t.c.f.b.o//

Superintendent (Grade-I)