



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

Present:

Sri J. Laxminarayana, Additional Commissioner(Grade-I) (State Tax)

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

A.R.Com/42/2018

Date.16-12-2019

TSAAR Order No.02/2019

[Under Section 100(1) of the CGST/TGST Act, 2017, any person aggrieved by this order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this Order]

1. M/s. Sneha Farms Private Limited, Plot No.30, Sy. No.17 and 22AA, Behind Harsha Toyota Show Room, 1st Floor, Kondapur, Rangareddy (hereinafter called as the 'Company' or 'Applicant') have filed an application in Form GST ARA-01 under Section 97(1) of Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 (hereinafter referred to as "the CGST Act and TGST Act" respectively) read with Rule 104 of Central Goods and Services Tax Rules, 2017 & Telangana Goods and Services Tax Rules, 2017(hereinafter referred to as "the CGST Rules and TGST Rules" respectively) seeking Advance Ruling as to whether the frozen chicken with unregistered brand name supplied by them be classified under NIL rate of GST.

2. Nevertheless, during the personal hearing held on 04-12-2019, the authorized representative submitted a letter dated 04.12.2019 seeking withdrawal of the application citing technical reasons.

3. Since the applicant himself have sought withdrawal of the instant application, we permit the applicant to withdraw the application.

4. However it is worth mentioning that while allowing withdrawal of the instant application at the behest of the applicant, we refrain ourselves from commenting upon the merits of the case. Accordingly, this withdrawal shall be without prejudice to any action that may be taken against the applicant under the CGST Act, 2017/TGST Act, 2017 and the rules made therein or any other law for the time being in force in India.

Advance Ruling

The application for advance ruling filed by the applicant is dismissed as withdrawn at the behest of the applicant.

Sd/- J. Laxminarayana
ADDL. COMMISSIONER (State Tax)

Sd/- B. Raghu Kiran
JOINT COMMISSIONER (Central Tax)

To
M/s. Sneha Farms Private Limited,
Plot No.30, Sy No.17 and 22AA,
Behind Harsha Toyota Show Room,
1st Floor, Kondapur, Rangareddy,
Hyderabad-500084

Copy submitted to :

1. The Commissioner (State Tax) for information

Copy to:

- 1.The Joint Commissioner (State Tax), Abids
- 2.The Superintendent(Central Tax & GST, Madhapur CGST range .

//t.c.f.b.o//

Additional Commissioner (ST) (Policy)