

**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.		AD270822009420F
GSTIN Number, if any/ User-id		27AAACH4504M1ZL
Legal Name of Applicant		<b>M/s. Hoerbiger India Private Limited</b>
Registered Address/ Address provided while obtaining user id		502,503, 1, Tower 2, Kharadi, Maharashtra, Pune, 411014.
Details of application		GST-ARA, Application No. 74 Dated 18.10.2022
Concerned officer		<b>PUNE_LTU_508, LTU-1</b>
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	Category	<b>Factory/ Manufacturing</b>
B	Description (in brief)	The applicant is primarily engaged in the business of manufacture, sale and trading of engineering goods viz valves & valve parts for reciprocating compressors, scavenge valves for marine engines and parts thereof, air/vacuum pumps and co pressor valves and parts thereof and control components, screw compressors and repairing services in respect of the same.
Issue/s on which advance ruling required		<ul style="list-style-type: none"> <li>➤ Applicability of a notification issued under the provisions of this Act.</li> <li>➤ Admissibility of input tax credit of tax paid or deemed to have been paid.</li> <li>➤ Determination of the liability to pay tax on any goods or services or both.</li> <li>➤ 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 or that them.</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. Hoerbiger India Private Limited**, the applicant is seeking an advance ruling in respect of the following question.

**Question 1:**

**Whether the nominal amount recovered by the Applicant from the salary of the Employees for providing the canteen facility in the factory premises would be considered as a 'supply of service' under the provisions of the Central Goods and Services Tax Act, 2017?**

- a. In case answer to above question is yes, whether GST is payable thereon.**





b. Whether input tax credit (ITC) is available to the Applicant on GST charged by the Canteen Service Providers for providing the canteen services?

Question 2:

Whether the nominal amount recovered by the Applicant from the salary of employees for providing the non-air-conditioned bus transportation facility would be construed as 'supply of service' under the provisions of the Central Goods and Services Tax Act, 2017?

a. If answer to above question is yes, whether GST is payable thereon?

b. Whether ITC is available to the Applicant on GST charged by the Transport Service Providers for providing the bus transportation services?

The applicant submitted a letter dated 05.11.2025 stating 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 18.10.2022.

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- 74/2022-23/B- 621 Mumbai, dt. 18/11/2025

The Application in GST ARA Form No. 01 M/s. Hoerbiger India Private Limited, vide reference Online ARA Application Dated 27.05.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



  
D.P. GOJAMGUNDE  
(MEMBER)

  
HIMANI DHAMIJA  
(MEMBER)

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.