

**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.	AD2705220308834	
GSTIN Number, if any/ User-id	27AAACR7798F1ZW	
Legal Name of Applicant	<b>M/s. ROOP RASAYAN INDUSTRIES PVT. LTD.</b>	
Registered Address/ Address provided while obtaining user id	1007, HUBTOWN SOLARIS, 10th FLOOR, N.S.PHADKE MARG, ANDHERI (EAST), Maharashtra 400069	
Details of application	GST-ARA, Application No. 23 Dated 27.05.2022	
Concerned officer	<b>RANGE-IV, DIVISION-VI, MUMBAI EAST</b>	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	<b>Factory/Manufacturing, Warehouse/Deport</b>
B	Description (in brief)	The applicant company specializing in sourcing and distribution of commodities and raw materials to agriculture, enamel & glaze, glass & ceramic, pharmaceuticals & wide range of industries in Indian Subcontinent & South East Asia.
Issue/s on which advance ruling required		<ul style="list-style-type: none"><li>➤ Applicability of a notification issued under the provisions of the Act</li><li>➤ Determination of the liability to pay tax on any goods or services or both</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. ROOP RASAYAN INDUSTRIES PVT. LTD.**, the applicant is seeking an advance ruling in respect of the following question.

**1. Whether the Supply of Services as specified in the facts of the case is termed as 'Export of Services' as per Section 2(6) of IGST Act, 2017?**

**2. If not covered in (1) above, whether the same falls under the provisions of entry 12AA in Notification No.09/2017 - Integrated Tax (Rate) as notified by the Notification No.20/2019 - Integrated Tax (Rate) dt. 30/09/2019?**

The applicant submitted letter dated 06.11.2025 stating that they get clarity form High Court Judgment and they do not wish to seek a ruling on the questions and would like to



withdraw the same. Hence, they requested to allow them to withdraw the subject application filed on 27.05.2022.

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.

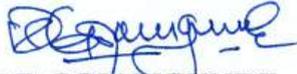
**ORDER**

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

NO.GST-ARA- 23/2022-23/B- 620 Mumbai, dt. 18/11/2025

The Application in GST ARA Form No. 01 M/s ROOP RASAYAN INDUSTRIES PVT. LTD., vide reference Online ARA Application Dated 27.05.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



  
D.P. GOJAMGUNDE  
(MEMBER)

  
HIMANI DHAMIYA  
(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.