

M/s. Devendra Kantibhai Patel

Appellate Authority for Advance Ruling — Gujarat

GUJ/GAAR/APPEAL/2026/02

Dated **01.04.2026**

F Facts

The appellant filed an appeal against the Advance Ruling No. GUJ/GAAR/R/2025/43 dated 09.10.2025. Subsequently, the appellant communicated via E-mail dated 09.03.2026 expressing their desire to withdraw the appeal application.

H Ruling

The Appellate Authority for Advance Ruling accepted the appellant's request to withdraw the appeal. Consequently, the appeal application dated 21.11.2025 is disposed of as withdrawn.

R Reasoning

The authority noted that the appellant formally requested the withdrawal of their appeal via E-mail. Finding no legal impediment to this request, the authority exercised its discretion to permit the withdrawal. The appeal is therefore closed without addressing the merits of the original Advance Ruling.

! For the Practitioner

This order serves as a procedural disposal of an appeal due to the appellant's voluntary withdrawal. It does not provide any substantive interpretation of GST law or set a precedent regarding the underlying tax issue. Practitioners should note that the original Advance Ruling remains the operative order for the applicant.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> 02_devendra_kantibhai_patel_0001.pdf

Prepared 11-10-2026.

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