

M/s. AMIT KISHOREKUMAR GOENKA

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 25/2022-23/B- 630, Mumbai, dt. 28/11/2025

Dated **28.11.2025**

Q Questions Before the Authority

- whether hostel services to the students for providing lodging along with food is a composite supply within the meaning of section 2(30) of the GST Act.
- whether supply of such service is eligible for exemption under Sl. No. 14 of Notification No. 12/2017-CT (Rate) dated 28/06/2017 as amended time to time (hereinafter the Exemption Notification).
- whether supply of such service is eligible for exemption under circular no. 32/06/2018 dated 12/02/2018.
- whether supply of such service will be covered under SAC 9963 as defined under CBIC press release dated 11/06/2018.

F Facts

The applicant is the owner of a private hostel providing accommodation services along with food, laundry, and allied services to students preparing for competitive exams or attending secondary schools and colleges. The applicant sought an advance ruling on the classification and taxability of these services under the GST framework. Subsequently, the applicant submitted a request via email to withdraw the application.

H Ruling

The Authority allowed the applicant to withdraw the application voluntarily and unconditionally. Consequently, the Authority did not address the merits of the questions raised or provide any ruling on the taxability of the services.

R Reasoning

The applicant submitted a request to withdraw the application via email dated 17.11.2025. The Authority exercised its discretion to allow the withdrawal of the application voluntarily and unconditionally. As a result, the Authority did not proceed to examine the merits or detailed facts of the case.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Section 98 of the Central Goods and Services Tax Act, 2017

! For the Practitioner

This order provides no guidance on the taxability of hostel services as the application was withdrawn. It serves only as a procedural record of the **voluntary withdrawal** of the request. Practitioners cannot rely on this document for any substantive interpretation of GST law regarding hostel accommodations.

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 -> [amit kiishorkumar goenka withdraw order compressed 1.pdf](#)

Prepared 14-10-2026.

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