

# M/s Fastway Transmissions Pvt. Ltd., Kurukshetra

Authority for Advance Ruling — Haryana

NO.HAR/HAAR/R/2017-18/1

Dated 16.03.2018

## Q Questions Before the Authority

- Whether local cable operators to whom signals of cable TV are provided by the applicant as MSO are agents of the applicant for the purpose of liability to GST of the applicants on services provided by the LCO to the end customers?

## F Facts

The applicant is a multi system operator (MSO) engaged in the business of providing cable TV services. They sought an advance ruling to determine if local cable operators (LCOs) receiving signals from them act as their agents regarding GST liability for services provided to end customers.

## H Ruling

Status of LCO as agent

Withdrawn

The applicant requested to withdraw the application before a final ruling was issued.

The authority did not provide a ruling on the merits of the question. The application was **dismissed as withdrawn** at the request of the applicant's counsel.

## R Reasoning

The applicant filed an application for an advance ruling on 20.12.2017. During the proceedings, the applicant's counsel presented an application for withdrawal of the request. Consequently, the authority acceded to the request and dismissed the matter under section 98 of the CGST/HGST Act 2017.

## P Provisions Relied On

Section 98 of the Central Goods & Service Tax Act, 2017

Section 98 of the Haryana Goods & Service Tax Act, 2017

## ! For the Practitioner

This order provides no legal precedent or guidance on the classification or agency status of cable operators. It is a procedural order confirming the **withdrawal of the application** by the taxpayer. It does not settle any substantive tax issues.

### 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](http://www.gstcouncil.gov.in) -> [haryana-ar 01 2017-18 dt.16.03.18 ftpl.pdf](#)

Prepared 12-10-2026.

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