

GUJARAT CRAFT INDUSTRIES LTD

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2026/25

Dated 04.08.2026

F Facts

The applicant filed an application for an advance ruling on 29.07.2022 under Section 97(2)(a) of the CGST/GGST Act, 2017. Subsequently, the applicant requested to withdraw their application via an email dated 03.07.2026.

H Ruling

The Authority for Advance Ruling accepted the applicant's request to withdraw their application. Consequently, the application for an advance ruling is disposed of as withdrawn without addressing the merits of the case.

R Reasoning

The applicant formally requested the withdrawal of their application through an email communication. The Authority considered this request and determined that it could be accepted. As a result, the proceedings were terminated without a substantive ruling on the questions raised.

P Provisions Relied On

Section 97(2)(a) of the CGST/GGST Act, 2017

! For the Practitioner

This order serves as a **procedural disposal** of an application due to the applicant's voluntary withdrawal. It provides no legal precedent or interpretation regarding the taxability or classification of goods or services. Practitioners should note that no substantive issues were decided in this matter.

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 -> 1-gujarat craft industries ltd_0001.pdf

Prepared 11-10-2026.

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