# Gurudev Siddha peeth

Authority for Advance Ruling — Maharashtra

**NO.GST-ARA- 35/2017-18/B- 93** Dated **20.08.2018**

## Q Questions Before the Authority

- Does service involving nurturing, nursing and maintenance of flowers, fruits including coconut trees, greeneries, lawns etc agreed to be supplied by a contractor to the Applicant Trust, having its ashram establishment for yoga studies and spiritual practices in village Ganeshpuri, District Thane give rise to any incidence of tax under the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017

## F Facts

The applicant, an unregistered trust running an ashram for yoga studies and spiritual practices, filed an advance ruling application regarding tax liability on gardening and maintenance services supplied to it by contractors. Prior to the final hearing, the applicant submitted a letter dated 14.08.2018 requesting permission to withdraw the application.

## H Ruling

The Authority allowed the applicant's request to withdraw the advance ruling application voluntarily and unconditionally. The application was **disposed of as withdrawn** without examining the merits or detailed facts of the case.

## R Reasoning

The applicant submitted a written request via email on 14.08.2018 seeking permission to withdraw its application before the final hearing fixed for 21.08.2018. The Authority accepted the request and allowed the voluntary withdrawal under Section 98 of the CGST Act, 2017 and MGST Act, 2017. Consequently, no ruling was delivered on the merits of the question asked.

## P Provisions Relied On

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

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

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

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


Prepared as a reading aid. Where this summary and the original order differ, the order governs.

## ! For the Practitioner

This order is purely procedural and holds **no precedential value** on the taxability of landscaping or gardening services provided to charitable trusts. It simply illustrates that an applicant may voluntarily withdraw its advance ruling application prior to adjudication.

### 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 -> maha-gst-ara-35 dt.20.08.18 gsp.pdf

Prepared 22-10-2026.

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