ICA Pidilite Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 42/2018-19/B- 96 Dated **20.08.2018**

Q Questions Before the Authority

- Classification of the products of the applicant.

F Facts

The applicant, ICA Pidilite Private Limited, is engaged in the import and distribution of various chemical components of wood finish. The applicant filed an application for advance ruling regarding the classification of its products. Prior to the final hearing, the applicant submitted a letter requesting voluntary withdrawal of its application.

H Ruling

The Authority for Advance Ruling **allowed the unconditional withdrawal** of the application. The application was disposed of as withdrawn without going into the merits or facts of the case.

R Reasoning

The applicant submitted a request dated 17.08.2018 to withdraw the advance ruling application voluntarily and unconditionally. The Authority accepted this request under Section 98 of the CGST Act and MGST Act. Consequently, no decision was rendered on the classification or substantive merits of the products.

P Provisions Relied On

Section 97, CGST Act, 2017	Section 98, CGST Act, 2017
Section 97, MGST Act, 2017	Section 98, MGST Act, 2017

! For the Practitioner

This order is a purely **procedural disposal upon voluntary withdrawal** . It does not decide any legal question or set any precedent regarding the classification of chemical components of wood finish.

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-42_dt.20.08.18_icappl.pdf

Prepared 22-10-2026.

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