

M/s. Lfonds India Pvt. Ltd.

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 85/2019-20/B-32, Mumbai, dt. 12.03.2020

Q Questions Before the Authority

- Whether we can claim Input Tax Credit of GST charged by the Vendors on expenses specifically incurred by us on behalf of Principal, the claim for which have been denied/disallowed by the Insurance Company?

F Facts

The applicant is engaged in the technical management of vessels and was appointed by Lfonds Ship management Pvt Ltd (Principal) to assist in managing a vessel named IDM Doodle. The applicant sought an advance ruling regarding the admissibility of input tax credit on certain expenses incurred on behalf of the Principal. During the proceedings, the applicant requested to voluntarily withdraw their application.

H Ruling

The Authority for Advance Ruling allowed the applicant's request to withdraw the application voluntarily and unconditionally. Consequently, the application was disposed of without going into the merits or detailed facts of the case.

R Reasoning

The applicant submitted a letter dated 24.02.2020 requesting to withdraw their subject application. The Authority exercised its discretion under the relevant provisions of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 to allow this **voluntary and unconditional withdrawal**. As the application was withdrawn, no ruling was provided on the merits of the input tax credit issue.

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 substantive guidance on the admissibility of input tax credit for expenses incurred on behalf of a principal. It serves only as a procedural record of the **withdrawal of the application** by the applicant. Practitioners should note that this order does not establish any precedent regarding the taxability or credit eligibility of such expenses.

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 -> mah aar 85 2019-20 b-32 12.03.2020 lipi.pdf

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Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com