

M/s. ANI TECHNOLOGIES PVT. LTD.

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-08/2024-25/B- 45, Mumbai, dt. 13/03/2026

Dated **13.03.2026**

Q Questions Before the Authority

- Q 1: In light of the aforesaid proposed model-I, whether the Applicant would qualify as an Ecommerce operator under Section 2 (45) of the CGST Act?
- Q 2: In light of the aforesaid proposed model-I, whether the Applicant would be liable to pay GST on the proposed model of supply of passenger transportation services by the driver partners to the customers in terms of Section 9 (5) of the CGST Act read with Notification No. 17/2017-Central Tax (Rate) dated 28.06.2017?
- Q 3: In light of the aforesaid proposed model-I, whether the Applicant would be treated as 'supplier' in respect of the passenger transport services provided by the driver partners to the end customer?
- Q 4: In light of the aforesaid proposed model- II, whether the Applicant would qualify as an E-Commerce operator under Section 2 (45) of the CGST Act?
- Q 5: In light of the aforesaid proposed model-II, whether the Applicant would be liable to pay GST on the proposed model of supply of passenger transportation services by the driver partners to the customers in terms of Section 9 (5) of the CGST Act read with Notification No. 17/2017-Central Tax (Rate) dated 28.06.2017?
- Q 6: In light of the aforesaid proposed model-II, whether the Applicant would be treated as 'supplier' in respect of the passenger transport services provided by the driver partners to the end customer?

F Facts

The applicant, M/s. ANI TECHNOLOGIES PVT. LTD., operates an electronic commerce platform under the brand name OLA. They sought an advance ruling regarding their tax liability and status as an e-commerce operator under two different proposed business models for passenger transportation services.

H Ruling

The Authority for Advance Ruling did not provide a ruling on the merits of the questions presented. The applicant submitted a request to voluntarily and unconditionally withdraw their application, which was allowed by the Authority.

R Reasoning

The applicant submitted a letter dated 10.03.2026 expressing their desire to withdraw the application. Consequently, the Authority allowed the request for withdrawal without examining the merits or detailed facts of the case under the provisions of the CGST Act and the Maharashtra Goods and Services Tax Act, 2017.

P Provisions Relied On

Section 97 of the CGST Act

Section 98 of the CGST Act

Section 2 (45) of the CGST Act

Section 9 (5) of the CGST Act

Notification No. 17/2017-Central Tax (Rate) dated 28.06.2017

! For the Practitioner

This order provides **no substantive guidance** on the taxability or classification of the applicant's business models. It serves only as a procedural record of the **voluntary withdrawal** of the application by the taxpayer. Practitioners should note that this document does not constitute a precedent for the issues raised.

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 -> 2-withdrawn_order_in_case_of_ani_technologies_pvt._ltd.pdf

Prepared 12-10-2026.

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