M/s. Bauli India Bakes and Sweets Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 28/2018-19/B- 79 Dated **31.07.2018**

Q Questions Before the Authority

- Whether it is admissible to carry forward in GST Transition the un-availed CENVAT credit duties paid on capital goods received in the factory prior to 01 July 2017 and which are to be used in manufacturing activities ?

F Facts

The applicant, a manufacturing entity, sought an advance ruling on whether un-availed CENVAT credit on capital goods received prior to July 01, 2017 could be carried forward into the GST regime. Subsequently, prior to the final hearing scheduled for July 25, 2018, the applicant submitted a letter dated July 24, 2018, seeking permission to withdraw the application. The request was made voluntarily and unconditionally.

H Ruling

The Authority for Advance Ruling permitted the voluntary withdrawal of the application without examining the merits or details of the case. The application was accordingly **disposed of as withdrawn unconditionally** .

R Reasoning

The applicant explicitly requested to withdraw the application via letter received on 24.07.2018. The Authority accepted this request under Section 98 of the CGST Act, 2017 and MGST Act, 2017, concluding the proceedings without making any finding or determination on the question submitted.

P Provisions Relied On

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

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

! For the Practitioner

This order is purely procedural and confirms that an advance ruling application can be **withdrawn voluntarily and unconditionally** before final adjudication. It does not lay down any binding precedent on the substantive issue of transitional CENVAT credit on capital goods.

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

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_28_2018-19_b-79_31.07.2018_bibspl.pdf

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