

M/s. Inox Leisure Ltd.

Authority for Advance Ruling — Gujarat

GUJ/GAAR/ADM//2017-18/18

Dated 15.11.2017

Q Questions Before the Authority

- Classification of any goods or services or both

F Facts

The applicant filed an application for an advance ruling regarding the classification of goods or services. Subsequently, the applicant submitted a letter dated 14.11.2017 requesting to withdraw their application.

H Ruling

Classification of goods or services

Withdrawn

Application disposed of without ruling on merits

The Authority for Advance Ruling considered the request and permitted the applicant to withdraw their application. Consequently, the application was disposed of as withdrawn.

R Reasoning

The applicant voluntarily requested the withdrawal of their application via a letter dated 14.11.2017. The Authority accepted this request under its procedural powers. No substantive legal analysis or classification was performed as the matter was **disposed of as withdrawn**.

P Provisions Relied On

Section 97(2) of the CGST / GGST Act, 2017

! For the Practitioner

This order provides no substantive guidance on the classification of services for the applicant. It serves only as a procedural record that the **application was withdrawn** by the taxpayer before a ruling could be issued. It has no precedential value regarding the taxability or classification of the applicant's business activities.

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 -> guj-2017-18-18 dt 15-11-17 inox 0.pdf

Prepared 13-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

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