

M/s. M PADMAVATHI

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.58/ARA/2025

Dated 26.11.2025

F Facts

The applicant is an unregistered person who previously provided hostel facilities for students. They filed an application for an advance ruling regarding their business activities. Subsequently, the applicant requested to withdraw their application due to the closure of their hostel business.

H Ruling

The Authority for Advance Ruling accepted the applicant's request to withdraw their application. Consequently, the application filed on 09.03.2023 is disposed of as withdrawn.

R Reasoning

The applicant submitted a letter dated 17.11.2025 requesting the withdrawal of their application. The Authority acknowledged this request, noting that the applicant had closed their hostel business for inevitable reasons. As a result, the Authority did not proceed to rule on the merits of the application and disposed of the matter as withdrawn.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 97 of the TNGST Act, 2017

Rule 104 of CGST Rules, 2017

Rule 104 of TNGST Rules, 2017

! For the Practitioner

This order serves as a procedural record of the **withdrawal of an advance ruling application**. It provides no substantive guidance on the taxability of hostel services as the application was closed at the request of the applicant. It is not a precedent for the tax treatment of similar businesses.

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 -> 14-ms-m-padmavathi.pdf

Prepared 14-10-2026.

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