

M/s. Marvell Nutex pvt ltd

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-30/2025-26/B-106, Mumbai, dt. 02/06/2026

Dated **02.06.2026**

Q Questions Before the Authority

- Whether activity relating to Sale/Transfer of leasehold land & Building and also to obtain permission for such sale would be taxable?
- Whether GST is applicable on the consideration paid by transferee (buyer) to transfer or against Land & Building and if yes, whether ITC will be eligible to buyer (transferee) which can be used against the supply of their goods and services?

F Facts

The applicant sought an advance ruling regarding the taxability of the sale or transfer of an industrial plot and building originally allotted by MIDC under a 99-year lease deed. The applicant intended to determine if the transfer of such leasehold rights and the associated permission fees attract GST, and whether the transferee would be eligible for Input Tax Credit.

H Ruling

The authority did not provide a ruling on the merits of the questions presented. The applicant voluntarily and unconditionally requested to withdraw the application before the authority could issue a decision. Consequently, the application was disposed of as withdrawn.

R Reasoning

The applicant submitted an email dated 20.05.2026 expressing their intention to withdraw the application and not seek further clarification on the questions raised. Under the provisions of the CGST Act and MGST Act, the authority allowed the request for withdrawal. Therefore, the authority did not proceed to examine the merits or detailed facts of the case.

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

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



For the Practitioner

This order serves as a procedural record of a **voluntary withdrawal** of an application for advance ruling. It provides no legal precedent or guidance on the taxability of the transfer of MIDC leasehold land and buildings. Practitioners should note that the substantive tax questions remain **unanswered** by this authority.

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-gst-ara-marvell-nutex-pvt-ltd_1.pdf](#)

Prepared 11-10-2026.

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