

M/s. N P INFRAPROJECTS PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-11/2025-26/B- 81, Mumbai, dt. 20/05/2026

Dated **20.05.2026**

Q Questions Before the Authority

- Is it possible to raise the invoice from Maharashtra (HO) to MP Main contractors as IGST Invoice Works contract bill? Further is it possible for main contractor to claim IGST set off with the above IGST bills.
- Is it possible to rectify the mistake made while at the time of Registration selecting ISD Registration instead of Regular Registration with that effective date? And further allowed to file GST Return for the above period. If not how to claim MP input GST set off in Maharashtra, which is reflected under our ISD Number of MP.

F Facts

The applicant, a works contractor, inadvertently registered as an Input Service Distributor (ISD) instead of a regular taxpayer. They sought guidance on correcting this registration error, filing returns for the past period, and the taxability/invoicing mechanism for works contracts executed in Madhya Pradesh while operating from a Maharashtra head office.

H Ruling

The Authority for Advance Ruling did not address the merits of the questions raised. The applicant voluntarily and unconditionally requested to withdraw the application. Consequently, the application was disposed of as withdrawn.

R Reasoning

The applicant submitted an email dated 07.05.2026 expressing their desire to withdraw the application and not seek any clarification on the questions raised. Under the relevant provisions of the CGST Act and MGST Act, the Authority allowed the request for withdrawal without examining the merits or facts of the case. The application was disposed of accordingly.

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 97 of the Maharashtra Goods and Services Tax Act, 2017

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



For the Practitioner

This order provides no substantive guidance on GST registration errors or works contract invoicing. It serves only as a record that the applicant **withdrew their request** for an advance ruling. Practitioners should note that this document has **no precedential value** regarding the underlying tax issues.

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 -> 3-n p infraprojects pvt ltd withdrawn order.pdf

Prepared 11-10-2026.

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