

M/s. PENTACLE CONSULTANTS (I) PVT LTD

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-09/2025-26/B- 86 Mumbai, dt. 20/05/2026

Dated **20.05.2026**

Q Questions Before the Authority

- Applicability of Notification No. 16/2021 Central Tax (Rate) to MCGM for withdrawal of exemption from GST (In continuation with Notification No. 12/2017 Central Tax rate).
- GST Rate for the same.

F Facts

The applicant sought an advance ruling regarding the applicability of GST on services provided to the Municipal Corporation of Greater Mumbai (MCGM). Specifically, they requested clarification on whether certain exemptions were withdrawn by Notification No. 16/2021 Central Tax (Rate) and the corresponding GST rate applicable to their services.

H Ruling

The authority did not address the merits of the questions as the applicant requested to withdraw their application. Consequently, the application was disposed of as withdrawn voluntarily and unconditionally.

R Reasoning

The applicant's authorized representative requested the withdrawal of the application during the preliminary e-hearing held on 14.05.2026. The Authority for Advance Ruling accepted this request under the provisions of the CGST Act and MGST Act. As a result, the authority allowed the withdrawal without examining 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

! For the Practitioner

This order provides **no substantive guidance** on the taxability of services provided to local authorities. It serves only as a procedural record that the applicant chose to **withdraw their request** before a ruling could be issued. Practitioners should note that this case does not establish any precedent regarding the applicability of Notification No. 16/2021.

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 -> [8-pentacle consultants i pvt ltd withdrawn order.pdf](#)

Prepared 11-10-2026.

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