

M/S. RASI PRINTERS

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.45/ARA/2025

Dated 03.11.2025

F Facts

The applicant is engaged in providing offset printing services and filed an application for an advance ruling under Section 97 of the CGST Act, 2017. Subsequently, the applicant submitted a letter dated 28.10.2025 requesting to withdraw their application.

H Ruling

The Authority for Advance Ruling allowed the applicant's request to withdraw the application. Consequently, the application for an advance ruling is disposed of as withdrawn.

R Reasoning

The Authority noted that the applicant formally requested to withdraw their application via a letter dated 28.10.2025. As the applicant is no longer interested in pursuing the matter, the Authority exercised its discretion to dispose of the application as withdrawn. No substantive legal issues were addressed or decided upon in this order.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 97 of the TNGST Act, 2017

Rule 104 of CGST Rules, 2017

! For the Practitioner

This order is a **procedural disposal** resulting from an applicant's request to withdraw their application. It provides no guidance on the taxability or classification of offset printing services. It serves only as a record that the **application was withdrawn** and not adjudicated.

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 -> 1-ms-rasi_printers.pdf

Prepared 15-10-2026.

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