

M/s. Soft Lite Impex Pvt Ltd

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-10/2025-26/B- 80, Mumbai, dt. 20/05/2026

Dated **20.05.2026**

Q Questions Before the Authority

- Whether the supply of selling goods and installation of the products constitutes composite supply or mixed supply?
- If the same is composite supply then what will be the rate of GST ie of goods or services?
- Whether supply and installation of Wallpapers, Glass partition is works contract supply or normal supply?
- In case the invoice is of multiple products with multiple rates and also included installation then what will be the treatment?

F Facts

The applicant is engaged in the business of supplying and installing items such as panels, wallpaper, blinds, and partition fabrics. They sought an advance ruling regarding the classification of these supplies as composite or mixed, the applicable GST rates, and whether the activities constitute a works contract.

H Ruling

The authority did not address the merits of the questions raised. The applicant voluntarily and unconditionally withdrew their application, and the authority allowed the withdrawal.

R Reasoning

The applicant submitted an email dated 14.05.2026 stating they no longer wished to seek clarification on the questions raised. Consequently, they requested permission to withdraw the application filed on 26.02.2019. The authority allowed this request under the provisions of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 without examining the merits of the case.

P Provisions Relied On

Section 96 of the Maharashtra Goods and Services Tax Act, 2017

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 guidance on the classification or taxability of supply and installation services for interior products. It serves only as a procedural record of the **voluntary withdrawal** of the application by the taxpayer. Practitioners should note that this order has no precedential value regarding the substantive tax issues raised.

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 [2-soft lite impex pvt ltd withdrawn order.pdf](#)

Prepared 11-10-2026.

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