

M/s TECHNO DRUGS AND INTERMEDIATES PRIVATE LIMITED

Authority for Advance Ruling — Gujarat

ADVANCE RULING NO. GUJ/GAAR/R/2026/20

Dated **29.05.2026**

F Facts

The applicant filed an application for an advance ruling under Section 97(2) of the CGST/GGST Act, 2017. Subsequently, the applicant submitted a letter dated 15.05.2026 requesting to withdraw the application. The authority acknowledged this request prior to the scheduled hearing date.

H Ruling

The Authority for Advance Ruling permitted the applicant to withdraw their application. Consequently, the application was disposed of as withdrawn without addressing the merits of the case.

R Reasoning

The applicant voluntarily requested the withdrawal of their application via a letter dated 15.05.2026. In view of this request, the authority exercised its discretion to permit the withdrawal before the scheduled hearing. No substantive legal provisions were interpreted or applied as the matter was disposed of on procedural grounds.

P Provisions Relied On

Section 97(2) of the CGST/GGST Act, 2017

! For the Practitioner

This order serves as a procedural record of the withdrawal of an advance ruling application. It provides no legal precedent or interpretation regarding GST liability or classification. It is of no utility to a practitioner seeking guidance on substantive tax law.

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 -> 6-techno drugs and intermediates pvt ltd 0001.pdf

Prepared 11-10-2026.

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