

M/s. Transport Engineering Solutions India Pvt. Ltd.

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-34/2025-26/B-104, Mumbai, dt. 02/06/2026

Dated **02.06.2026**

Q Questions Before the Authority

- In view of the facts, whether the activity undertaken by the Applicant would qualify as 'job work' as per the provisions of Section 2 (68) of the CGST Act?
- Whether the activity undertaken by the Applicant would qualify as 'supply of service' under Section 7 (1A) read with Para 3 of Schedule-II to the CGST Act?
- What is the tariff classification of the supply made by the Applicant and the applicable rate of GST on the said supply?

F Facts

The applicant is engaged in the business of supplying job work services, specifically the attachment of 'tipper bodies' to commercial vehicles. They initially sought an advance ruling regarding the classification of this activity, its status as a supply of service, and the applicable GST rate. Subsequently, the applicant informed the authority that the body-building activity had become redundant.

H Ruling

The Authority for Advance Ruling allowed the applicant's request to withdraw the application voluntarily and unconditionally. Consequently, the authority did not proceed to examine the merits of the questions raised or provide any substantive ruling on the issues.

R Reasoning

The applicant submitted an email dated 19.05.2026 stating that the activity in question was no longer relevant to their business operations. They formally requested permission to withdraw the application filed on 14.05.2025. The Authority accepted this request under the provisions of the CGST Act and the Maharashtra Goods and Services Tax Act, 2017, disposing of the application without addressing the merits 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 serves as a procedural record of the **voluntary withdrawal** of an advance ruling application. It provides no legal precedent or guidance on the classification or taxability of 'tipper body' fabrication services. Practitioners should note that the application was **disposed of without merits** due to the applicant's change in business circumstances.

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 -> [5-gst-transport_engineering_solutions_india_pvt._ltd.pdf](#)

Prepared 11-10-2026.

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