Magarpatta Club And Resorts Pvt Ltd

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 39/2018-19/B- 95 Dated **20.08.2018**

Q Questions Before the Authority

- Can the supply of food services in the restaurant by the applicant within its premises to the employees and guests of SEZ units be treated as supply to SEZ units or not?
- Can supply of services in the hotel accommodation provided by hotel to the "employees and guests of SEZ units" can be treated as supply to SEZ units or not?
- Whether the supply of food for consumption by hotel, eating house or restaurant away from restaurant eating house premises in the designated area of another company, for the employees and guests of the another company be treated as outdoor catering or canteen service?

F Facts

The applicant is engaged in the hotel business, providing hotel accommodation, restaurant services, and supply of food and beverages. It sought an advance ruling regarding the GST treatment of food and accommodation services supplied to employees and guests of SEZ units, as well as the classification of food supplied away from its premises to another company's designated area. Prior to the final decision, the applicant submitted a letter requesting to withdraw its application unconditionally.

H Ruling

The Authority for Advance Ruling allowed the applicant's request to **withdraw the application voluntarily and unconditionally** . The application was disposed of as withdrawn without the Authority going into the merits or detailed facts of the case.

R Reasoning

The applicant formally submitted a written request via email seeking permission to withdraw the advance ruling application. Accepting the request, the Authority disposed of the application under Section 98 of the CGST/MGST Act, 2017, without rendering any findings on the substantive questions raised.

P Provisions Relied On

Section 98 of the Central Goods and Services Tax Act, 2017

Section 98 of the Maharashtra Goods and Services Tax Act, 2017

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

! For the Practitioner

This order is purely procedural and confirms that an applicant is permitted to **voluntarily withdraw an advance ruling application** before an order on merits is passed. It creates no legal precedent and decides no substantive tax questions regarding supplies to SEZ units or catering services.

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 -> maha-gst-ara-39 dt.20.08.18 mcrpl.pdf

Prepared 22-10-2026.

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