Magarpatta Retail Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 56/2018-19/B- 114, Mumbai, dt. 12.09.2018 (the number '11… Dated **12.09.2018**

Q Questions Before the Authority

- Whether providing and supplying electricity under the terms of an agreement, and recovering the cost from tenants, is liable to GST under the CGST/SGST Act, and whether the benefit of Notification No. 12/2017 CGST (Rate) Sr. No. 25 or Notification No. 09/2017 IGST (Rate) Sr. No. 26 would be available.
- Alternatively, whether the applicant can avail the exemption under Sr. No. 104 of Notification No. 02/2017 CGST (Rate) as a supply of electrical energy.

F Facts

The applicant, a company that rents and leases immovable property and makes bundled supplies, supplies electricity to its tenants and recovers the amount from them. The applicant is not registered as an electricity transmission or distribution utility under the definitions in the Act. The application sought a ruling on the GST treatment of this arrangement and on the applicable rate notification or exemption.

H Ruling

The Authority allowed the applicant's request to withdraw the application voluntarily and unconditionally. It did not examine the merits or the detailed facts of the questions. The application was disposed of as withdrawn.

R Reasoning

The applicant asked to withdraw the application after the preliminary hearing and before the final hearing, which was fixed for 11.09.2018. The Authority accepted the withdrawal under section 98 of the CGST and MGST Acts and disposed of the application without ruling on the questions. Because no answer was given, the order contains no determination of the applicable rate, notification or exemption.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and MGST Act, 2017 (filing of the advance ruling application, as recited)

Section 98 of the CGST Act, 2017 and MGST Act, 2017 (under which the order was passed, disposing of the application as w…

Notification No. 12/2017 CGST (Rate), Sr. No. 25, and Notification No. 09/2017 IGST (Rate), Sr. No. 26 (referred to in the qu…

Notification No. 02/2017 CGST (Rate), Sr. No. 104 (referred to in the question only, not applied)

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

! For the Practitioner

This order is a withdrawal and gives no ruling on whether electricity supplied by a property lessor to tenants, with cost recovery, attracts GST or any exemption. It cannot be cited as authority on those points. A practitioner advising on a similar arrangement would need to look to other advance rulings or the notifications themselves. The full order is worth reading only to confirm the withdrawal and the exact wording of the questions.

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-56-b-114_dt._12.09.18_mrpl.pdf

Prepared 24-10-2026.

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