Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit Mumbai

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-100/2018-19/B-21, Mumbai Dated **20.02.2019**

Q Questions Before the Authority

- Not reproduced in the document. The order refers to the questions as 'reproduced in para 01 of the Proceedings', but para 01 is not in the scanned pages.

F Facts

The applicant, a milk cooperative federation registered under GSTIN 27AAATM4973E1ZH, filed GST-ARA application No. 100 on 14.12.2018 concerning the supply of milk. The jurisdictional officer, Dy. Commissioner of S.T. (E-713), Nodal 8, Mumbai, objected to admission of the application. At the preliminary hearing on 10.01.2019 the applicant was given a week to reframe its questions, but instead sought withdrawal of the original application by letter dated 25.01.2019, received on 08.02.2019.

H Ruling

The Authority allowed the applicant's request to **withdraw the application voluntarily and unconditionally** . It did so without examining the merits or the detailed facts of the case. The application was disposed of on that basis.

R Reasoning

The order is a procedural disposal and contains no ruling on the merits. The applicant's withdrawal request was accepted because it was voluntary and unconditional, so the Authority did not reach the questions on supply of milk. The order does not record any finding on the jurisdictional objection raised by the concerned officer. The scan does not show the reasoning behind the decision to allow withdrawal.

P Provisions Relied On

Section 98 of the Central Goods and Services Tax Act, 2017 (cited in the order heading)

Section 98 of the Maharashtra Goods and Services Tax Act, 2017 (cited in the order heading)

Section 97 of the CGST Act, 2017 and MGST Act, 2017 (cited as the basis for filing the application)

Section 96 of the MGST Act, 2017 (constitution of the Authority)

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

! For the Practitioner

This order gives no guidance on whether milk supply attracts any particular GST treatment, since no question was decided. A practitioner should treat it only as a record that the application was withdrawn and that an appeal lies to the Maharashtra Appellate Authority for Advance Ruling. It does not settle the jurisdictional objection or any point on the taxability of milk. The full original questions would have to be sought from the application file, which is not in this document.

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 -> ara_order_100_2018_maharashtra_mrsdmm.pdf

Prepared 30-10-2026.

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