

M/s. R K AZAD INFRASTRUCTURE

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-76/2021-22/B- 631, Mumbai, dt. 28/11/2025

Dated **28.11.2025**

Q Questions Before the Authority

- At what rate of tax the liability should be determined on services provided by us to main contractor (builder/developer) effecting civil construction work for low cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017?
- Under which head we should classify our Services to execute civil construction contract for low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project?

F Facts

The applicant is a sub-contractor engaged in providing civil construction services to a main contractor for affordable housing projects. These projects involve the construction of low-cost houses with a carpet area of up to 60 square metres. The applicant sought an advance ruling regarding the applicable GST rate and the classification of these services.

H Ruling

The Authority for Advance Ruling did not provide a decision on the merits of the questions raised. The applicant voluntarily and unconditionally withdrew their application via email dated 25.11.2025. Consequently, the application was disposed of as withdrawn.

R Reasoning

The applicant submitted a request to withdraw their application before the Authority could issue a ruling on the merits. Under the relevant provisions of the CGST Act and MGST Act, the Authority allowed the request for withdrawal. No findings were made regarding the taxability or classification of the services.

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

Section 97 of the Maharashtra Goods and Services Tax Act, 2017

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



For the Practitioner

This order provides **no guidance** on the taxability or classification of sub-contracting services for affordable housing projects. It serves only as a procedural record of the **withdrawal of the application** by the taxpayer. Practitioners should note that this ruling does not establish a precedent for similar cases.

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 -> r k azad infrastructure withdraw order 1 compressed 1.pdf

Prepared 14-10-2026.

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Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com