

M/s. ROOP RASAYAN INDUSTRIES PVT. LTD.

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-23/2022-23/B-620 Mumbai, dt. 18/11/2025

Dated **18.11.2025**

Q Questions Before the Authority

- Whether the Supply of Services as specified in the facts of the case is termed as 'Export of Services' as per Section 2(6) of IGST Act, 2017?
- If not covered in (1) above, whether the same falls under the provisions of entry 12AA in Notification No.09/2017 - Integrated Tax (Rate) as notified by the Notification No.20/2019 - Integrated Tax (Rate) dt. 30/09/2019?

F Facts

The applicant is engaged in the sourcing and distribution of commodities and raw materials for various industries including enamel, glass, and pharmaceuticals. They sought an advance ruling regarding the classification and taxability of their supply of services. Subsequently, the applicant requested to withdraw their application, citing clarity obtained from a High Court judgment.

H Ruling

The Authority allowed the applicant to withdraw their application voluntarily and unconditionally. Consequently, the application was disposed of without addressing the merits or the specific questions raised.

R Reasoning

The applicant submitted a letter dated 06.11.2025 expressing their desire to withdraw the application. The Authority, acting under the provisions of the CGST Act and MGST Act, accepted this request. As the application was withdrawn voluntarily and unconditionally, the Authority did not proceed to examine the merits of the case or provide a ruling on the questions presented.

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

! For the Practitioner

This order serves as a procedural record of the **withdrawal of an application** for an advance ruling. It provides no legal precedent or interpretation regarding the classification or taxability of the services in question. Practitioners should note that the substantive issues remain **undecided** by this authority.

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 -> [withdrawal order roop rasayan industries pvt ltd-compressed 1 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