Royal Translines Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-92/2018-19/B-14, Mumbai Dated **23.01.2019**

Q Questions Before the Authority

- Whether the transaction would be classified as GTA service.
- Applicability of Notification No. 20/2017 - Integrated Tax (Rate) dated 22nd August 2017.

F Facts

The applicant, Royal Translines Private Limited, filed an advance ruling application on 20.11.2018 under section 97 of the CGST Act and MGST Act, concerning a business support service consultancy. The application sought a ruling on whether the transaction is classifiable as GTA service and on the applicability of Notification No. 20/2017 - Integrated Tax (Rate). The preliminary hearing was held on 18.12.2018, and the final hearing was fixed for 15.01.2019. The transaction's underlying terms are not described in the order.

H Ruling

The authority allowed the applicant's request to **withdraw the application voluntarily and unconditionally** , without going into the merits or detailed facts. The application was disposed of as withdrawn. No answer was given to either question.

R Reasoning

The applicant wrote on 26.12.2018 seeking withdrawal before the final hearing. The authority allowed the withdrawal under section 98 of the CGST Act and the MGST Act, which governs the order's form. Because the matter was withdrawn, the authority expressly declined to examine the merits of the GTA classification question or the scope of Notification No. 20/2017. The order therefore contains no legal analysis.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (filing o…

Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (order…

Notification No. 20/2017 - Integrated Tax (Rate) dated 22nd August 2017 (raised in question 2 only; not analysed)

! For the Practitioner

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

This order is useful only as a record that the applicant's advance ruling application on GTA classification of a business support service consultancy was withdrawn. It is not a precedent on whether the transaction is a GTA service or on the scope of Notification No. 20/2017, because the authority did not decide either point. Practitioners facing the same question will need to rely on other rulings or the statute and notification themselves. The order notes that an appeal lies to the Maharashtra Appellate Authority for Advance Ruling, but an appeal is unlikely to be relevant to a voluntary withdrawal.

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_92_2018_maharashtra_rtpl.pdf

Prepared 29-10-2026.

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