

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.
(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri. Rajiv Magoo, Additional Commissioner of Central Tax, (Member)

(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id		27AAACC8679A1ZN
Legal Name of Applicant		M/s. Lonza India Private Limited
Registered Address/Address provided while obtaining user id		501/502/514, 5th Floor, ATL Corporate Park, Saki Vihar Road, Opp L and T Gate No 7, Powai, Village Tungwa, Mumbai City-400072
Details of application		GST-ARA, Application No. 23 Dated 07.09.2020
Concerned officer		Division-II, Commissionerate Navi Mumbai
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Office/Sale Office
B	Description (in brief)	Import and supply of Prepared Laboratory Reagents under CTH 3822 00 90 of First Schedule to the Customs Tariff Act, 1975
Issue/s on which advance ruling required		➤ Classification of any goods or services or both
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 23/2020-21/B- 02

Mumbai, dt. 04.01.2022

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by **M/s. Lonza India Private Limited**, the applicant, seeking an advance ruling in respect of the following questions.

Whether Prepared Laboratory Reagents imported and supplied by the Applicant and classified under CTH 3822 00 90 of the Customs Tariff Act, 1975 are covered under Entry 80 of Schedule II of the Notification No. 1/2017-Integrated Tax (Rate) dated June 28, 2017 attracting levy of Integrated Tax at the rate of 12%?

The applicant has submitted a letter via email dated 27.12.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 07.09.2020.

The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The Application in GST ARA Form No. 01 of M/s. Lonza India Private Limited, vide reference ARA No. 23 Dated 07.09.2020 is disposed of, as being withdrawn voluntarily and unconditionally.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint Commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.