

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)

ARN No.	AE271218000230P
GSTIN Number, if any/ User-id	27AADCC3309A1ZB
Legal Name of Applicant	M/s. Citi Buildcon Private Limited
Registered Address/Address provided while obtaining user id	615 Ground Floor, Swanand Apartment, B Cabin Road, Shivaji Chowk, Ambernath, Maharashtra 421501.
Details of application	GST-ARA, Application Dated 20.12.2018
Concerned officer	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
B	Works Contract
	M/s. Citi Buildcon Private Limited (i.e the developer), are in the business of construction services and are planning to enter into revenue sharing agreement with one landowner who is registered under GST as per terms of agreement.
	Issue/s on which advance ruling required
	<ul style="list-style-type: none"> ➤ Applicability of a notification issued under the provisions of this Act ➤ Determination of time and value of supply of goods or services or both ➤ Determination or the liability to pay tax on 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/2018-19/B- 63 Mumbai, dt. 20.05.2022

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. Citi Buildcon Private Limited, the applicant, seeking an advance ruling in respect of the following questions.

- 1) The applicability of notification dated 25.01.2018 about Development agreement and 05.03.2018 about joint venture agreement?**

2) Whether the landowner/developer will have to pay GST on revenue sharing agreement?

3) if the answer of question 2 is yes and then what will be value of supply under GST, at what rate GST will be payable and when will the GST will be payable?

Applicant filed online application and Advance Ruling office requested via email for hard copy of their application in four sets. Heard the case on 17.05.2022. The applicant requested via email dated 18.05.2022 that they may be allowed to voluntarily withdraw their subject application filed on 20.12.2018.

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 Citi Buildcon Private Limited, vide reference Online ARA Application Dated 20.12.2018 is disposed of, as being withdrawn voluntarily and unconditionally.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(MEMBER)

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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.