

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. D.P. Gojamgunde, Joint Commissioner of, State Tax (Member)
(2) Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)

ARN No.	AD270419010586X
GSTIN Number, if any/ User-id	27ACFPG8529D1ZO
Legal Name of Applicant	M/s. AMIT KISHOREKUMAR GOENKA
Registered Address/ Address provided while obtaining user id	KISHOR BHAVAN KHADAN ROAD BESIDE RAMDEO BABA MANDIR ALSI PLOT Maharashtra AKOLA 444001.
Details of application	GST-ARA, Application No. 25 Dated 30.05.2022
Concerned officer	AKO-VAT-C-004, Amravati
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	The applicant is the owner of a private hostel and are providing services of accommodation along with food, laundry and allied services and such charges for allied services are inclusive in accommodation charges which are charged to the students who are preparing for various competitive exams or student at secondary schools or colleges.
Issue/s on which advance ruling required	<ul style="list-style-type: none"> ➤ Classification of any goods or services or both ➤ Applicability of a notification issued under the provisions of this Act ➤ Determination of 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

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] **M/s. AMIT KISHOREKUMAR GOENKA**, the applicant is seeking an advance ruling in respect of the following question.

- whether hostel services to the students for providing lodging along with food is a composite supply within the meaning of section 2(30) of the GST Act.
- whether supply of such service is eligible for exemption under Sl. No. 14 of Notification No. 12/2017-CT (Rate) dated 28/06/2017 as amended time to time (hereinafter the Exemption Notification).

3. whether supply of such service is eligible for exemption under circular no. 32/06/2018 dated 12/02/2018.
4. whether supply of such service will be covered under SAC 9963 as defined under CBIC press release dated 11/06/2018.

The applicant submitted a letter via email dated 17.11.2025 and stated that they do not seek clarification on their questions and would like to withdraw the same. Hence, they requested to allow them to withdraw the subject application filed on 30.05.2022.

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.

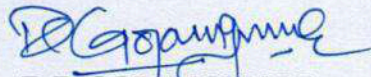
ORDER

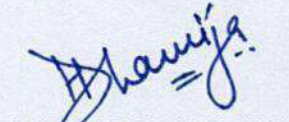
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 25/2022-23/B- **630** Mumbai, dt. **28/11/2025**

The Application in GST ARA Form No. 01 M/s. AMIT KISHOREKUMAR GOENKA, vide reference Online ARA Application Dated 30.05.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMGUNDE
(MEMBER)


HIMANI DHAMIJA
(MEMBER)

Copy to:-

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