

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

BEFORE THE BENCH OF

- (1) Ms. P Vinitha Sekhar, Addl. Commissioner of Central Tax, (Member)
 (2) Shri A. A. Chahure , Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id	27AADCP2354C1ZR
Legal Name of Applicant	M/s. Life Health Foods India Pvt. Ltd
Registered Address/ Address provided while obtaining user id	510, Atlanta East, Goregaon East, Off Western Express Highway, Mumbai - 400063
Corresponding Address	Rajat Bose, Advocate, Shardul Amarchand Mangaldas & Co., Amarchand Towers, 216, okhla Industrial Estate, Phase III, New Delhi - 110020.
Details of application	GST-ARA, Application No. 44 Dated 18.09.2019
Concerned officer	MUM-VAT-C-728, Nodal -08, MUMBAI .
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
Category	Wholesale Business
Description (in brief)	Life Health Foods India Pvt Ltd is one of the leading players in the market of healthy beverages, such as almond milk sold under the name of 'So Good Almond Fresh'.
Issue/s on which advance ruling required	(i) classification of goods and/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 was 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"] by M/s. Life Health Foods India Pvt. Ltd., the applicant, seeking an advance ruling in respect of the following questions:

- Whether 'almond milk' sold by the applicant is covered entry 48 of Schedule II of Notification No. 1/2017-IGST(Rate) dated 1st July, 2017 and attracts Goods and Services Tax @12% ?
- If the answer to above is negative, what is the correct classification and GST Rate of 'almond milk sold by applicant?

Preliminary hearing in the matter was fixed on 28.11.2019. The applicant has submitted a letter dated 21.11.2019, and requested that they may be allowed to voluntarily withdraw their subject application filed on 18.09.2019.

The request of the applicant to withdraw the 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- 44/2019-20/B-

119

Mumbai, dt. 03/12/2019

The Application in GST ARA Form No. 01 of M/s. Life Health Foods India Pvt Ltd., vide reference ARA No. 44 dated 18.09.2019, is disposed of, as being withdrawn voluntarily and unconditionally.



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P. VINITHA SEKHAR
(MEMBER)

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A. A. CHAHURE
(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.

CERTIFIED TRUE COPY


**MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI**

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.