

**AUTHORITY FOR ADVANCE RULING, TAMILNADU**  
**DOOR NO.32, INTEGRATED COMMERCIAL TAXES OFFICE COMPLEX**  
**5<sup>TH</sup> FLOOR, ROOM NO. 503, ELEPHANT GATE BRIDGE ROAD,**  
**CHENNAI -600 003.**

**PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE**  
**GOODS AND SERVICES TAX ACT, 2017.**

**Members present are:**

1. Shri B. Senthilvelavan, I.R.S., Additional Commissioner/Member,  
Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -34
2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A., Joint Commissioner (ST)/ Member,  
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6.

**ORDER No. 18 /ARA/2021 Dated: 07 . 05.2021**

GSTIN Number, if any / User id	33AAECH2332P1ZK
Legal Name of Applicant	HEALERSARK RESOURCES PRIVATE LIMITED
Trade Name of the Applicant	HEALERSARK RESOURCES PRIVATE LIMITED
Registered Address / Address provided while obtaining user id	No.72, Vengadmangalam main road, Ponmar, Vadapalani, Chennai-600048
Details of Application	Form GST ARA - 001 Application Sl.No. dated 22.03.2021
Concerned Officer	Centre: Chennai South Commissionerate State:
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for	
A Category	Service provision.
B Description (in brief)	The applicant is engaged in the business of hospitality providing boarding, lodging facilities and such other services to M/s. Apollo Med Skills Limited (AMSL).
Issue/s on which advance ruling required	i. Classification of services. ii. Applicability of notification under the provisions of the act

Question(s) on which advance ruling is required	<p>1.What is the applicable GST SAC cod and the GST rate applicable for the supplies made by it to M/s. Apollo Med Skills Limited (AMSL).</p> <p>2.Is it a composite supply or a mixed supply</p> <p>3.Whether the service is exempted vide Notification No. 12/2017 -CT(Rate) dated 28.06.2017.</p>
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**Note: Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.**

**At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.**

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HEALERSARK RESOURCES PRIVATE LIMITED, No.72, Vengadmangalam main road, Ponmar, Vadapalani, Chennai-600048 (hereinafter called the 'Applicant') was registered under the GST Vide GSTIN 33AAECH2332P1ZK and the said registration is cancelled. They are presently unregistered for the purposes of GST. They have sought Advance Ruling on the following questions:

1. What is the applicable GST SAC cod and the GST rate applicable for the supplies made by it to M/s. Apollo Med Skills Limited (AMSL).
2. Is it a composite supply or a mixed supply
3. Whether the service is exempted vide Notification No. 12/2017 CT(Rate) dated 28.06.2017.

2. The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST

Rules 2017. On Perusal of the application, filed by the applicant it was seen that the applicant has stated themselves as 'Unregistered' but the Challan evidencing the payment for application shows a GST No and also the Acknowledgement generated on filing the application online was not furnished. Hence, the registry addressed the applicant to furnish the above details.

3. The applicant vide their letter dated 14.04.2021 submitted that they have decided to withdraw the Advance Ruling application and requested the Authority for Advance Ruling to permit them to withdraw the Advance Ruling Application without prejudice to their other rights and remedies available under the GST law.

4.1 It is seen that the application is filed without due payment of the fees required to be paid by the applicant and on calling for the said details, the applicant has requested withdrawal of the application.

4.2 Rule 104(1) of the CGST Rules 2017 as amended, states as follows:

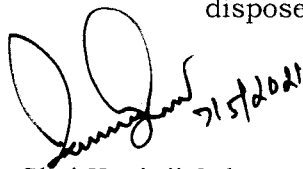
*104. (1)An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in FORM GST ARA-01 and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.*

In the case at hand, we find that the applicant has submitted the form without the proper payment as required under the above rule and when asked to clarify, has requested for withdrawal of the application. As the application cannot be admitted, the request for withdrawal of the application is permitted.

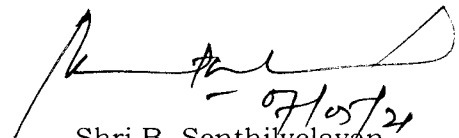
5. In view of the above facts, we rule as under

#### RULING

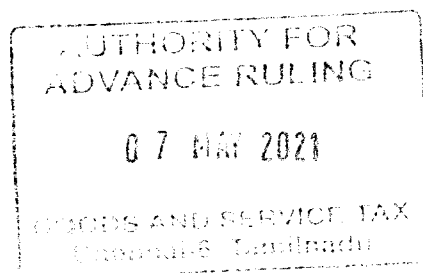
The application filed by the Applicant seeking Advance Ruling is disposed as withdrawn.



Shri Kurinji Selvaan  
(Member SGST)



Shri B. Senthilvelavan  
(Member CGST)



To

HEALERSARK RESOURCES PRIVATE LIMITED

No.72, Vengadmangalam main road,

Ponmar, Vadapalani,

Chennai-600048

Copy Submitted to:

1. The Principal Chief Commissioner of GST & Central Excise,  
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.

2. The Additional Chief Secretary/Commissioner of Commercial Taxes,  
II Floor, Ezhilagam, Chepauk, Chennai-600 005.

Copy to:

3.The Commissioner of GST &Central Excise, Chennai South Commissionerate.

4.The Assistant Commissioner (ST),

5.Master File/ Spare-2