



**APPELLATE AUTHORITY FOR  
ADVANCE RULING, RAJASTHAN  
GOODS AND SERVICES TAX**  
NCR BUILDING, STATUE CIRCLE, C-SCHEME  
JAIPUR - 302005 (RAJASTHAN)  
Email : [aaarjpr@gmail.com](mailto:aaarjpr@gmail.com)



Before the AAAR comprising of :

1. Sh. Mahendra Ranga, Member (Central Tax)
2. Dr. Ravi Kumar Surpur, Member (State Tax)

**ORDER NO. RAJ/AAAR/ 09/2023-24 DATED 08.02.2024**

Name and address of the Appellant	M/s ADS Agro Industries Private Limited, SP-67, Shri Khatu Shyam Ji Industrial Complex, Danta Ramgarh – Ringus Road, Parasrampura, Sikar, Rajasthan - 332404
GSTIN/ UID of the Appellant	08AABCH4023L1Z0
Issues under Appeal	Classification of any goods or services or both
Date of Personal Hearing	Personal Hearing fixed on 13.02.02024 is not required to be conducted as the appellant have withdrawn the appeal application.
Present for the Appellant	No
Details of Appeals	Appeal No. RAJ/AAAR/APP/12/2021-22 against Advance Ruling No. RAJ/AAR/2020-21/27 dated 25.10.2021

(Proceedings under Section 101 of the Central GST Act, 2017 read with Section 101 of the Rajasthan GST Act, 2017)

The present appeal has been filed under Section 100 of the Central Goods & Service Tax Act, 2017 (hereinafter also referred to as 'the CGST Act') read with Section 100 of the Rajasthan Goods & Services Tax Act, 2017(hereinafter also referred to as 'the RGST Act') by the Appellant on the portal on 13.12.2021 against AAR, Rajasthan Ruling Order No. RAJ/AAR/2021-22/27 dated 25.10.2021. According to the Appellant, the AAR Order was communicated to them through GST portal on 12.11.2021 and was seen by them on 15.11.2021. The Appellant vide letter dated 13.12.2021 received in the office on 02.02.2022 have requested to condone the delay in filing of appeal.



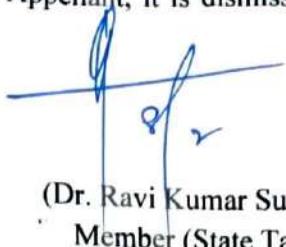
The Appellant vide email dated 07.02.2024 have stated that the GST Council had issued clarification and notification in respect of the question on which Advance Ruling was sought by the Appellant. Therefore, they have withdrawn their appeal.

### ORDER

In light of the withdrawal of the Appeal by the Appellant, it is dismissed as withdrawn.



(Mahendra Ranga)  
Member (Central Tax)  
(Mahendra Ranga)  
Member, AAAR (Central Tax)



(Dr. Ravi Kumar Surpur)  
Member (State Tax)  
(Dr. Ravi Kumar Surpur)  
Member, AAAR (State Tax)

### SPEED POST

To  
M/s ADS Agro Industries Private Limited  
SP-67, Shri Khatu Shyam Ji Industrial Complex,  
Danta Ramgarh – Ringus Road, Parasrampura,  
Sikar, Rajasthan - 332404

F. No. IV (16)12/AAAR/RAJ/2021-22/ 1277

Date. 08.02.2024

Copy to:-

1. The Chief Commissioner of CGST (Jaipur Zone), NCR Building, Statue Circle, Jaipur.
2. The Chief Commissioner of SGST, Rajasthan, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, Jaipur-302005.
3. The Principal Commissioner, CGST Commissionerate, Jaipur
4. The Commissioner, CGST Commissionerate, Alwar
5. The Member, Rajasthan Authority for Advance Ruling, Goods and Service Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, Jaipur-302005.
6. Assistant Commissioner, Division-G, Sikar, CGST Commissionerate Alwar
7. Assistant Commissioner, Circle – Neem ka Thana - IV, Jaipur Zone – IV, SGST (Sales Tax Office), Kar Bhawan, Commercial taxes Department, Neem Ka Thana, Rajasthan.
8. M/s ADS Agro Industries Private Limited, SP-67, Shri Khatu Shyam Ji Industrial Complex, Danta Ramgarh – Ringus Road, Parasrampura, Sikar, Rajasthan - 332404
9. The web-manager - [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in)
10. Guard File.

