

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	AD270920004652B	
GSTIN Number, if any/ User-id	27AABAM5358H1ZG	
Legal Name of Applicant	M/s. MAHALAKSHMI BT PATIL HONAI CONSTRUCTION (JV)	
Registered Address/Address provided while obtaining user id	363/11, BALAJI NIWAS, DEEP BUNGLOW CHOWK, SHIVAJINAGAR, PUNE 411016	
Details of application	GST-ARA, Application No. 33 Dated 07.10.2020	
Concerned officer	Division-III, Deccan, Commissionerate Pune-II	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Works Contract
B	Description (in brief)	Applicant has been awarded the contract of Construction of Jeur Tunnel (linking Ujani reservoir to Sina Kolegaon reservoir) under Krishna Marathwada Irrigation Project Tq. Karmala Dist. Solapur Project by the Godavari Marathwada Irrigation Development Corporation, Aurangabad. The work order is consisting of Earth Work such as Excavation for Tunnel, removing of excavated stuff, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concerting etc.
Issue/s on which advance ruling required		<ul style="list-style-type: none">• Applicability of a notification issued under the provisions of the Act
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 33/2020-21/B- 47

Mumbai, dt. 12.04.2022

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. MAHALAKSHMI BT PATIL HONAI CONSTRUCTION (JV)** , the applicant, seeking an advance ruling in respect of the following questions.

1. **Whether the said contract is covered under the term "Earth Work" and therefore covered under SI No 3A- Chapter No. 9954 as per Notification No. 12/2017-C.T. (Rate) dated**

28.06.2017, as amended by Notification No. 2/2018-C.T. (Rate) dated 25.01.2018, w.e.f. 25.01.2018?

2. ***If the above answer is negative, then whether the said contract is covered under the term "Earth Work" and therefore covered under SI No - Chapter No. 9954 as per Notification No. 31/2017-Central Tax (Rate) dated 13th October 2017?***
3. ***If we are covered any of above Notifications i.e. 31/2017-Central Tax (Rate) or 02/2018 Central Tax (Rate) then what is the meaning of "Earthwork"?***

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

2. FACTS AND CONTENTION – AS PER THE APPLICANT FACTS:

2.1 ***M/s. Mahalaxmi BT Patil Honai Constructions JV (Referred to as JV), a GST registered company, situated at 363/11, Balaji Niwas, Deep Bungalow Chowk, Shivajinagar, Pune-411 016, and engaged in Construction of infrastructure projects, was formed on 16/12/2008 to undertake construction of Jeur Tunnel Under (Linking Ujani Reservoir to Sina, Kolegaon reservoir) Krishna Marathwada Irrigation Project, Tal. Karmala, Dist. Solapur a work allotted by Executive Engineer, Lift Irrigation Division, Osmanabad Project awarded by Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad.***

2.2 ***The Said JV consisting of three members, viz. - M/s Mahalaxmi Infraprojects Pvt Ltd., M/S BT Patil & Sons (Belgaum) Constructions Pvt Ltd and Honai Constructions was formed to get the work & to share it amongst themselves. Accordingly, M/s Mahalaxmi Infraprojects Pvt Ltd. Pune and M/S BT Patil & Sons (Belgaum) Constructions Pvt Ltd are executing the work in the Ratio 50:50 proportion.***

2.3 ***The work order consists of Earth Work such as Excavation for Tunnel, removing of excavated stuff, fabrication, transporting, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting, providing drainage arrangement etc. wherein total earth work is approximately 91% and construction work is around 9% wherein transfer of property is involved.***

- 2.4 Subject Contract/Transaction is a Composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017; Services are provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.
- 2.5 GMIDC is entrusted with planning, designing of projects, maintenance of completed project, construction of projects and irrigation management of the Major, Medium and Minor Projects
- 2.6 Sr. No. 3 of Eleventh Schedule of Article 243G of the Constitution which covers "Minor Irrigation, water management and watershed development" and Sr. No. 5 of Twelfth Schedule of Article 243 W of the Constitution which covers "Water supply for domestic, industrial and commercial purposes" would cover the activities carried out by the JV.
- 2.7 In view of the above position, benefit of exemption under Sr. No. 3A of the Notification No. 12/2017-CTR dated 28.06.2017, as amended by Notification No. 2/2018-CTR dated 25.01.2018, must be extended to the JV.
- 2.8 IN RE : Arihant Dredging Developers Pvt. Ltd. (2019 (25) GSTL 582 (AAR-GST)) the question was Whether the benefit of the Notification No. 02/2018. C.T.(Rate) dated 25.01.2018 would be available to the assessee? It was held that the assesses are entitled for benefit under Notification No. 02/2018 CTR dated 25.01.2018.
- 2.9 Excavation Work constituting approximately 91.00% of the value of Works Contract, whether it will qualify as "Earthwork"? The term "Earth Work" has not been defined under any GST provisions. The Webster Dictionary defines Earth Work as an embankment or construction made of earth specially one used as a field fortification. The Collins Dictionary defines Earth Work as "excavation of earth as in engineering construction; a fortification made of earth. The Wikipedia defines Earth Work as "Earth work are engineering works through the processing of parts of earth surface involving quantities of soil or unformed rocks. After going through different definitions of earth work, we find that Bulk earthworks include the removal, moving or adding of large quantities of soil or rock from a particular area to another. They are done in order to make an area of suitable height and level for a specific purpose
- 2.10 It is evident that the work order is for supply of services with material. It is also seen from the work order that the first four parts of the work order are related with clearing of earth, excavation, supplying and laying of earth and impervious clay. The major part of the contract involves earth work i.e., more than 75% of the work involves earth work.

- 2.11 Since the major part of the work order, i.e., about 91%, is 'Earth Work', benefit of exemption under Sr. No. 3A of the Notification No. 12/2017-CTR dated 28.06.2017, as amended by Notification No. 2/2018-CTR dated 25.01.2018 must be available to the JV.
- 2.12 The impugned construction work included Earth Work such as excavation for tunnel, removing of excavated stuff, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting etc.
- 2.13 It is submitted that, an identical case involving identical set of questions in the matter of Soma Mohite Joint Venture was decided in favour of the Applicants by the Maharashtra Appellate Authority for Advance Ruling vide Order No. MAH/AAAR/SS-RJ/21/2019-20 dated 20.01.2020 wherein it was held that the work carried out by the Applicant JV is covered by Entry 3(vii) of Notification No. 11/2017 -CTR as amended by Notification No. 31/2017-CTR. Accordingly, Sub-Contractor of JV are also eligible for the same tax rate under Sr. No. 3(x) of the said Notification.
- 2.14 Assistant Commissioner, Divn-III (Deccan) CGST, Pune-II Commissionerate, vide letter dt 30.07.2021 has agreed that, services provided by Applicant fall under description of services specified in column 3 of the Notification No. 11/2017 -CTR as amended and that applicant has satisfied all the conditions in column 5 of the Notification.

WRITTEN SUBMISSION DATED 24.03.2022

- 2.15 Applicant has further submitted that the Deputy Commissioner, Central GST, Division-III, Kolhapur vide email dated 10.01.2022, agreed to applicability of GST @ 5% under Entry 3(x) of the said Notification.
- 2.16 The Deputy Commissioner (E-505), SGST, Large tax Unit-1, Pune vide letter dated 18.01.2022 has opposed the subject application. The said submissions are bereft of any merit and do not even touch the issue involved in the instant case. Emphasis sought to be placed on the term "composite supply" used in the Notification, is without any basis and has no relevance to the term "composite supply" as defined in Section 2(30) of the CGST Act. What needs to be looked at is the definition of the term "Works contract" under Section 2(119) of the CGST Act. Going by the said definition, it is ex-facie clear that what is required is a transfer of property in goods involved in execution of construction and the said condition stands satisfied as the Applicants have been awarded a contract for construction of a tunnel and that in execution of this construction contract, transfer of property in goods supplied by the Applicants has taken place. In addition, services of excavation have also been provided.

2.17 It is a settled law that a contract cannot be vivisected and each activity be charged to tax separately at independent rates. Therefore, such vivisection of contract as proposed in letter dated 18.01.2022 is not permissible in law. Merely because some or any activity of the work entrusted to the Applicant by GMIDC, is or can be subcontracted by the Applicants is not determinative of composite nature of supply of goods and excavation services, in execution of contract of construction of a tunnel. Therefore, it may be held that the JV and its sub-contractors are eligible for benefit of paying GST @ 5% under Sr. No. 3(vii) and 3(x) of the Notification No. 11/2017-CTR.

03. CONTENTION – AS PER THE CONCERNED OFFICER:

OFFICER SUBMISSION DATED 30.07.2021:-

3.1 After verification of the documents, it appears that the said contract does not come under Notfn. No. 02/2018-CTR dated 25.01.2018, as no activity in the said contract is in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

3.2 Applicant has submitted Work Order, No: Out.No.LID/AB-2/Tender/2330 dtd 24/08/2009 issued by Lift Irrigation division to Mahalaxmi-B.T.Patil-Honai Joint Venture for "Construction of Jeur Tunnel(linking Ujani Reservoir to Sina Kolegaon reservoir) under Krishna Marathwada Irrigation Project Tq.Karmala Dist Solapur from R.D. 0.00 Km to 27 Km" under GMIDC, Aurangabad (A Govt of Maharashtra Undertaking) Water Resources Department alongwith Executive Engineer's (Lift Irrigation Division, Osmanabad). Certificate issued vide Out. No. LID/AB-2/941/2019 dated 14.03.2019, certifying that earth work is 90.73% of project cost. Hence, it appears that the condition specified in column No. 3 of SI No – Chapter No. 9954 as per Notification No. 31/2017-Central Tax (Rate) dated 13th October, 2017 is satisfied.

3.3 Apparently condition specified in column No. 5 of SI No – Chapter No. 9954 as per Notification No. 31/2017-CTR dated 13.10.2017, also appears to be satisfied as the work entrusted is to the GMIDC, Aurangabad, which is a Maharashtra Govt. Undertaking & this has been mentioned by Executive Engineer, Lift Irrigation Division, Osmanabad vide aforementioned Certificate dt 14.03.2019.

04. HEARING

4.1 Preliminary hearing in the matter was held on 03.08.2021. Authorized representatives of the Applicant, Shri. Makrand Joshi, Advocate & Shri. Laxman Awachar were present. Jurisdictional



Officer Shri. Vishal Malge, Superintendent, Div-III, Comm-Pune-II was also present. The Authorized representative made oral submissions with respect to admission of their application.

- 4.2 The application was admitted for further process except the question no. 3 for which the applicant agreed and called for final e-hearing on 11.01.2022. The Authorized representatives of the applicant, Shri. Makarand Joshi, Advocate & Shri Laxman Awachar were present. Jurisdictional officer was absent. Applicant stated that they want ruling up to 31.12.2021. Applicant relied on M/s. Soma Mohite AAAR decision. Application is heard.

05. DISCUSSIONS AND FINDINGS:

- 5.1 We have perused the documents on record and submission made by both, the applicant as well as the jurisdictional officer in the said matter.

- 5.2 M/s. Mahalaxmi BT Patil Honai Constructions JV, the applicant, has been contracted to undertake construction of Jeur Tunnel Under (Linking Ujani Reservoir to Sina, Kolegaon reservoir) Krishna Marathwada Irrigation Project, Tal. Karmala, Dist. Solapur, by the Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad.

- 5.3 The applicant has submitted that, the impugned contract/work order consists of Earth Work, such as Excavation for Tunnel, removing of excavated stuff, fabrication, transporting, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting, providing drainage arrangement etc. wherein total earth work is around 91% and remaining 9% is construction work wherein, transfer of property is involved. According to the applicant, Impugned activity is a Composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017, where such supply is to a Governmental Authority/Government Entity.

- 5.4 The applicant has further submitted that, in respect of the impugned supply, it is eligible for benefit of exemption under Sr. No. 3A of the Notification No. 12/2017-CTR dated 28.06.2017, as amended by Notification No. 2/2018-CTR dated 25.01.2018. The applicant has also submitted that alternatively, it may be held that the applicant JV is eligible for benefit of paying GST under Sr. No. 3(vii) of the Notification No. 11/2017-CTR dated 28.06.2017 as amended from time to time.

- 5.5 The jurisdictional officer has submitted, that the said contract does not covered under Notification No. 02/2018-CTR dated 25.01.2018, as no activity in the said contract is in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.



5.6 The applicant has relied heavily on the decision given by the Maharashtra Appellate Authority for Advance Ruling vide Order No. MAH/AAAR/SS-RJ/21/2019-20 dated 20.01.2020, in the matter of Soma Mohite Joint Venture (SMJV) wherein it was held that the work carried out by Soma Mohite Joint Venture was covered by Entry 3(vii) of Notification No. 11/2017 -CTR dated 28.06.2017, as amended by Notification No. 31/2017-CTR dated 13.10.2017.

5.7 We therefore discuss the issue in the SMJV case which is as under:-

5.7.1 SMJV was awarded a contract/work order to undertake construction of tunnel and its allied works for Nira-Bhima Link No. 5 of taluka Indapur, Dist. Pune under Krishna Bhima Stabilisation Project by GMIDC, Aurangabad. The work order consisted of Earth Work such as Excavation for Tunnel, removing of excavated stuff, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting etc. wherein total earth work was approximately 92.66%. **(The work order issued in the SMJV case is similar to the work order issued in the subject case and therefore both the cases are similar in nature).**

5.7.2 The Appellate Authority, in the SMJV case held that the supply in the case of SMJV was not covered under Sr. No. 3A of Notification No. 12/2017 – CTR dated 28.06.2017.

5.7.3 The Appellate Authority has observed that GMIDC is a Government Entity and that the impugned supply therein was a composite supply, since the said supply involved both, supply of services as well as supply of goods. **(Even in the subject case, from the submissions made by the applicant as well as from a reading of the impugned Work Order, we find that there is a composite supply being rendered by the applicant).**

5.7.4 In the SMJV case, the Appellate Authority observed that, 'the services procured by GMIDC was in relation to the work entrusted to it by the Central Government, State Government, Union Territory or Local Authority' in as much as the tunnel work undertaken was very much in relation to the purpose for which the GMIDC was set up. The function and powers of the corporation has been listed in the Maharashtra Act XXIII of 1998 wherein GMIDC has been entrusted with the work of investigation, Planning, Designing of Projects, Maintenance of Completed Projects, Construction of Projects and Irrigation Management of the Major, Medium and Minor projects in the Godavari River Basin, promotion and development of irrigation projects, command area development and schemes for development of hydro electric energy to harness the water of the Godawari river pertaining to the State of Maharashtra and other allied and incidental activities including flood control in the Godawari River Valley.



- 5.7.5 Citing the various dictionary meanings of the word "Earthwork", the Appellate Authority, in the SMJV case, has held that Earthwork includes both, Excavation and Fortification. Further the Appellate Authority has also observed that the concerned Work Order in the SMJV case, deals with excavation of earth and depositing it on the sides.
- 5.7.6 The Appellate Authority further has mentioned that, a reading of Entry No. 3 of Notification No. 31/2017 – CTR dated 13.10.2017, 'says that the Composite Supply should have earthwork forming more than 75% of the contract by value. The Appellate Authority has also observed that, "it is very much clear from the wording that the contract maybe for something else – be it construction of building, canal, road, and in these contracts, if the earthwork constitutes more than 75% then it qualifies for the Entry No 3 of Notification No. 31/2017 – CTR dated 13.10.2017. If the intention of the Legislature was to cover only pure contract of earthworks in it, then a qualifying condition of more than 75% by value would not have been provided:
- 5.7.7 Hence, the Appellate Authority held that the supply in the SMJV case was covered under Entry 3 (vii) of Notification No. 11/2017-CTR dated 28.06.2017 as amended by of Notification No. 31/2017 – CTR dated 13.10.2017.

5.8 In the subject case we find that the applicant, vide the impugned Contract/Work Order, is involved in activities consisting of Earth Work such as Excavation for Tunnel, removing of excavated stuff, fabrication, transporting, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting, providing drainage arrangement etc. wherein as per the submissions of the applicant, the total earth work is approximately 91% and construction work is approximately 9% wherein transfer of property is involved. Thus, we find that the impugned activity is a Composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017, where such supply is to a Governmental Entity, i.e. GMIDC. Further, we also find that, the impugned supply is to a Government Entity, i.e. GMIDC and as discussed above, the said work has been procured by GMIDC in relation to work entrusted to it by the State Government of Maharashtra.

In view of the above we take up the questions raised by the applicant as under:-

- 5.9.1 The first question raised by the applicant is whether the impugned contract is covered under the term "Earth Work" and therefore covered under SI No 3A- Chapter No. 9954 as per Notification No. 12/2017-C.T. (Rate) dated 28.06.2017, as amended by Notification No. 2/2018-C.T. (Rate) dated 25.01.2018, w.e.f. 25.01.2018.

5.9.1 We find that Sr. No. 3A of Notification No. 12/2017-C.T. (Rate) dated 28.06.2017, as amended covers "Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution".

5.9.2 To fall under Sr. No 3 A mentioned above, the primary requirement is that the supply should be in the form of a 'Composite supply of goods and services'. We have already found above in para 5.8 above that, the impugned activity is a 'Composite supply of works contract' as defined in clause (119) of section 2 of the CGST Act, 2017. Being a **Composite supply of works contract, the impugned activity cannot be covered under Sr. No. 3A mentioned above.**

5.9.3 Further, it is also seen that the impugned supply is similar to the supply in the case of SMJV (mentioned above) wherein it was held by the Appellate Authority for Advance Ruling, Maharashtra that, the supply was not covered under Sr. No. 3A of Notification No. 12/2017 – CTR dated 28.06.2017. Relying of the said decision of the Appellate Authority and the discussions made above, we are of the opinion that the impugned is not covered under Sr. No. 3A of Notification No. 12/2017-C.T. (Rate) dated 28.06.2017, as amended and therefore the first question is answered in the negative.

5.10 The second questions raised is, 'if the answer to the first question is negative, then "whether the said contract is covered under the term "Earth Work" and therefore covered under SI No - Chapter No. 9954 as per Notification No. 31/2017-Central Tax (Rate) dated 13th October 2017'.

5.10.1 We find that the applicant has not mentioned the Serial number of Notification No. 31/2017-C.T. (R) dated 13.10.2017 in their question. However, we have already found that in the instant case, the applicant is rendering composite supply of works contract as defined in clause (119) of Section 2 of the CGST Act, 2017, a fact which is supported by the decision of Maharashtra Appellate Advance Ruling Authority in the case of SMJV as mentioned above. Further, applying the ratio of the said decision and as per discussions made above, we find that such rendering composite supply of works contract involves predominantly earth work that is, constituting more than 75per cent. of the value of the works contract, (also seen from the submissions made by the applicant as well as the jurisdictional officer). Finally, we observe that the GMIDC is a Government Entity as also held by the Appellate Authority in the SMJV case.



5.10.2 In view of the above we find that, in the instant case, the applicant is rendering composite supply of works contract as defined in clause (119) of Section 2 of the CGST Act, 2017, to GMIDC, a Government Authority, and such rendering of composite supply of works contract involves predominantly earth work that is, constituting more than 75per cent. of the value of the works contract. Thus, the impugned activity of the applicant is covered under the Sr. No. 3 (vii) of Notification No. 11/2017-CTR dated 28.06.2017 as amended by Notification No. 31/2017 – CTR dated 13.10.2017.

5.10.3 We also rely on the ratio of the decision of the Maharashtra Appellate Advance Ruling Authority in the case of Soma Mohite Joint Venture mentioned above which is squarely applicable in the subject case.

5.11 Further, we find that Notification No.11/2017-CT (Rate) dated 28/6/2017, was further amended vide Notification No. 15/2021 – CTR dated 18.11.2021 (with effect from 01.01.2022) and against Sr. No 3, in column (3), in the heading “Description of Services”, in item (vii) for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted that means the words “Governmental authority or a Government Entity” are omitted. Therefore, with effect from 01.01.2022, the impugned services supplied by the applicant will not be covered under Sr. No. 3 (vii) of Notification No. 11/2021 – CTR dated 28.06.2017 as amended from time to time.

In view of the above discussions, we pass an order as under:

ORDER

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

For reasons as discussed in the body of the order, the questions are answered thus –

Question 1:- Whether the said contract is covered under the term "Earth Work" and therefore covered under SI No 3A- Chapter No. 9954 as per Notification No. 12/2017-Central Tax (Rate) dated 28th June 2017, as amended by Notification No. 2/2018- Central Tax (Rate) dated 25th January 2018, w.e.f. 25th January 2018?

Answer: - Answered in the negative.

Question 2:- If the above answer is negative, then whether the said contract is covered under the term "Earth Work" and therefore covered under SI No - Chapter No. 9954 as per Notification No. 31/2017-Central Tax (Rate) dated 13th October 2017?

Answer: - The said contract is covered under SI No 3 (vii) of Notification No. 11/2021 – CTR dated 28.06.2017 as amended by Notification No. 31/2017-C.T. (Rate) dated 13th October 2017 but will be covered under the said Entry only till 31.12.2021, as discussed above.

Question 3:- If we are covered any of above Notifications i.e. 31/2017-Central Tax (Rate) or 02/2018 Central Tax (Rate) then what is the meaning of “Earthwork”?

Answer: - The subject question does not fall under any of the clauses to Section 97 (2) of the CGST Act, 2017 and therefore is not specifically answered.



RAJIV MAGOO
(MEMBER)



T. R. RAMNANI
(MEMBER)

Copy to:-

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.