AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri C. Thiyagarajan, I.R.S., **Additional Commissioner/Member (CGST),** **Office of the Commissioner of GST and Central Excise, Audit I Commissionerate,** **Chennai - 600 101.**	**Shri B. Suseel Kumar, B.E., MBA.,** **Joint Commissioner/Member (SGST),** **Authority for Advance Ruling,** **Tamil Nadu,** **Chennai - 600 006.**

Advance Ruling No. 44/ARA/2026, dated 04 .05.2026

1. *Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai as under Sub-Section (1) of Section 100 of CGST Act / TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed is communicated.*

2. *In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*

(a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling.

(b) on the concerned officer or the jurisdictional officer in respect of the applicant.

3. *In terms of Section 103(2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*

4. *Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*

GSTIN Number, if any / User	33AAGFM4190D1ZK
Legal Name of Applicant	M/s. MURUGAN METAL INDUSTRIES
Registered Address / Addre provided while obtaining us id	No. 11, Sivaram Street, Park Town, Chennai – 600 003.
Details of Application	Online Application ARN:AD3311250122301, dated 11.11.2025

Jurisdictional Officer	State: Moore Market Assessment Circle Chennai (North) Division.
Concerned Officer	Center: Chennai - North Commissionerate Royapuram Division.

M/s. Murugan Metal Industries, having principal place of business at No. 11, Sivaram Street, Park Town,Chennai – 600 061 (hereinafter called as the "Applicant") are registered with GSTIN 33AAGFM4190D1ZK under the goods and services tax Act engaged in providing offset printing services. They have filed application for advance ruling through online portal under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017 vide ARN: AD3311250122301, dated 11.11.2025. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017.

2) However, the applicant vide their letter dated 17.03.2026, have requested for withdrawal of their Advance Ruling Application, as they are planning a business transformation, they have decided to withdraw the AAR application filed.

3) In view of the above, we rule as under:

RULING

The ARA Application received from the applicant on 11.11.2025 is disposed as withdrawn as per the request of the applicant.

(B. Suseel Kumar)
Member (SGST)

AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX TAMILNADU

04/05/26

(C.Thiyagarajan)
Member(CGST)

To

M/s. MURUGAN METAL INDUSTRIES
(GSTIN 33AAGFM4190D1ZK)
No. 11, Sivaram Street, Park Town,
Chennai – 600 003.

www.taxcode.in

Copy submitted to

1. The Principal Chief Commissioner of GST and Central Excise,
   26/1, Uthamar Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
   2nd Floor, Ezhilagam, Chepauk, Chennai 600 005.

Copy to

1. The Assistant Commissioner (ST),
   Moore Market Assessment Circle,
   No. 32, 2nd Floor,
   Integrated Commercial Taxes Building,
   Elephant Gate Bridge Road,
   Vepery, Chennai – 600 003.
2. Master File / Stock File – A1

www.taxcode.in