

**THE AUTHORITY FOR ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560 009**

**Advance Ruling No. KAR ADRG 03/2020**

**Date : 09-01-2020**

Present:

1. **Dr. Ravi Prasad M.P.**  
Additional Commissioner of Commercial Taxes . . . . Member (State Tax)
2. **Sri. Mashhood ur Rehman Farooqui,**  
Joint Commissioner of Central Tax . . . . Member (Central Tax)

1.	Name and address of the applicant	M/s Barbeque Nation Hospitality Ltd., Prestige Zeenath, 3 <sup>rd</sup> Floor, # 8/1, Residency Road, Richmond Town Bengaluru - 560 025, Karnataka.
2.	GSTIN or User ID	29AAKCS3053N1ZS
3.	Date of filing of Form GST ARA-01	01.10.2019
4.	Represented by	Sri. Vishwasai Rajendra, Advocate.
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Tax, Bangalore South Commissionerate.
6.	Jurisdictional Authority - State	LGSTO-90, Bengaluru.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act vide CIN UTIB19102900000901 dated 01.10.2019 and Rs.5,000/- under KGST Act vide CIN UTIB19092900360907 dated 27.09.2019

**ORDER UNDER SECTION 98(4) OF THE CGST TAX ACT, 2017  
& UNDER 98(4) OF THE KGST ACT, 2017**

1. M/s Barbeque Nation Hospitality Ltd., (called as the 'Applicant' hereinafter), Prestige Zeenath, 3<sup>rd</sup> Floor, # 8/1, Residency Road, Richmond Town, Bengaluru - 560025, Karnataka, having GSTIN number 29AAKCS3053N1ZS, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 & KGST Act, 2017 read with Rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.

2. The applicant, engaged in hospitality industry, took the premises, on lease, measuring 5773 sq. ft. of super built up area on the first floor of the commercial building known as "Prestige Plaza" situated at Yelahanka, Bengaluru, under the lease deed dated 08.03.2019, to run the restaurant and food catering services. The applicant is required to pay 'rent', 'car parking charges', 'security deposit', 'DG consumption charges' and 'maintenance charges' and the applicable GST thereon.

3. The applicant also is required to reimburse the "Electricity Charges", for electricity consumed, at actuals, in terms of clause 13.1 of the lease deed. The lessors raise monthly invoice for electricity charges, energy tax and demand charges, referring together as "Electricity Charges", charging GST @ 18%. The applicant raises the objection for charging GST on the said charges and questions the lessors about the legal authority/ source of law. In view of the above the applicant filed the instant application for advance ruling.

4. Section 95(a) of the CGST Act 2017, while defining the term 'advance ruling', stipulates that an applicant can seek advance ruling on the questions specified under Section 97(2) of the CGST Act 2017, **in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the said applicant.** In the instant case the questions, on which the applicant seeks advance ruling, are not in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the said applicant, but in relation to the service/s being received by them. Therefore the instant application is beyond the jurisdiction of this authority and hence is liable for rejection.

5. In view of the above, we pass the following

**RULING**

The application filed by the Applicant for advance ruling is rejected, in terms of Section 98(2) of the CGST Act 2017.

  
**(Dr. Ravi Prasad. M.P.)**  
**Member**

  
09.01.2020  
**(Mashhood ur Rehman Farooqui)**  
**Member**

Place : Bengaluru,

Date : 09-01-2020

To,

The Applicant

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Principal Commissioner of Central Tax, Bangalore South Commissionerate, Bengaluru.

The Asst. Commissioner, LGSTO-90, Bengaluru

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