

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

Advance Ruling No. KAR ADRG 12/2025

Date : 09-04-2025

Present:

1. Sri Prathap Kumar S

Additional Commissioner of Commercial Taxes

... Member (State)

2. Sri M.S. Prithvi

Additional Commissioner of Customs & Indirect Taxes. ... Member (Central)

1.	Name and address of the applicant	M/s. ABBU SAMBASIVA REDDY, # 1-B3, Sree Arcade Layout, 4 th Block, D B Sandra, Vidyaranyapura, Bengaluru - 560097
2.	GSTIN or User ID	29ALHPA6649K1ZP
3.	Date of filing of Form GST ARA-01	05-04-2022
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Commissioner of Central Taxes, Bengaluru North Commissionerate, Bengaluru. (Range : AND-6)
6.	Jurisdictional Authority - State	Assistant Commissioner of Commercial Taxes, LGSTO 65, 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 & Rs.5,000/- under KGST Act through debit from Electronic Cash Ledger vide reference No. DC2904220009302 dated 05.04.2022.

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

M/s. Abbu Sambasiva Reddy (hereinafter referred to as 'The applicant'), # 1- B3, Sree Arcade Layout, 4th Block, D B Sandra, Vidyaranyapura, Bengaluru - 560097, having GSTIN 29ALHPA6649K1ZP have filed an application online, for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017 discharging the fee of Rs.5,000/- each under the CGST Act, KGST Act.



2) The applicant is registered under the provisions of CGST Tax Act, 2017 as well as KGST Act, 2017 and is engaged in the construction activities falling under Works Contract Service. The applicant was awarded with a contract, on 02.07.2021, for construction of modern fruit and vegetable market at Bikampady market area by the Agriculture Produce Marketing Committee (APMC), Mangalore. The applicant has sought advance ruling on the following issues.

(a) Whether the APMC falls under the definition of Local Authority?

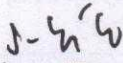
(b) At what rate GST is to be discharged w.e.f. 01/01/2022 on the construction of modern fruit and vegetable market for APMC, Mangalore?

3) However, the Applicant have informed through email dated 10.03.2025 that they want to withdraw the application filed by them.

4) In view of the above, we pass the following.

R U L I N G

The application filed by the Applicant for advance ruling is disposed off as withdrawn.


(Prathap Kumar S)

Member
MEMBER

Karnataka Advance Ruling Authority
Place : Bengaluru,
Bengaluru - 560 009


Date : 09-04-2025

To,

The Applicant

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Commissioner of Central Taxes, Bengaluru North Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Tax, LGSTO-65, Bengaluru.
5. Office Folder.


(M.S. Prithvi)

Member
MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

