

**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 04/2025**

**Date : 28-02-2025**

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. BANDAGADHE RAMACHANDRABHAT UMESH, (Mathana Home Industries) No. 1, Bandagadde, Keladi Po, Sagar, Shivamogga, Karnataka, 577401
2.	GSTIN or User ID	29AAGPU7722D1ZG
3.	Date of filing of Form GST ARA-01	--Not Applicable--
4.	Represented by	--Not Applicable--
5.	<b>Jurisdictional Authority – Centre</b>	The Commissioner of Central Taxes, Mysuru Commissionerate, Shivamogga Division, Mysuru.
6.	Jurisdictional Authority – State	Assistant Commissioner of Commercial Taxes, LGSTO 230, Sagara

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

M/s. Bandagadhe Ramachandrabhat Umesh (Mathana Home Industries) (hereinafter referred to as 'The applicant'), No. 1, Bandagadde, Keladi Po, Sagar, Shivamogga, Karnataka, 577401, having GSTIN 29AAGPU7722D1ZG 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.

2) The applicant is a proprietorship concern registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST/SGST Act respectively) and is engaged in manufacture of coconut husk peeler.



M/s. Mathana Home Industries



The applicant has sought advance ruling on rate of tax and HSN code of coconut husk peeler.

3) The Applicant had not submitted the hard copies of the instant application and on enquiry they have informed through email dated 20.07.2024 that they want to withdraw the application filed by them.

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

### **RULING**

The application filed by the Applicant for advance ruling is disposed off as withdrawn.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

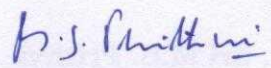
Date : 28-02-2025

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, Mysuru Commissionerate, Mysuru.
4. The Assistant Commissioner of Commercial Tax, LGSTO-230, Sagara.
5. Office Folder.

  
**(M.S. Prithvi)**

Member

**MEMBER**  
Karnataka Advance Ruling Authority  
Bengaluru-560 009

