

**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 18/2025

Date : 23-04-2025

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	Sri. BORAIHA KUMAR, Prop. M/s. Bhyrava Traders, # 437/1, B Block, APMC Yard, Bandipalya, Mysuru-570 025.
2.	GSTIN or User ID	29ASQPK6047B1ZJ
3.	Date of filing of Form GST ARA-01	23-03-2023
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Mysuru Commissionerate, Mysuru. (Vishweshwaranagar Range)
6.	Jurisdictional Authority – State	ACCT, LGSTO-195,Mysuru.
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 vide payment reference No. IP2903230008145dated 23.03.2023.

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

Sri. Boraiah Kumar, Prop. M/s. Bhyrava Traders (herein after referred to as 'Applicant', # 437/1, B Block, APMC Yard, Bandipalya, Mysuru-570 025, Karnataka having GSTIN 29ASQPK6047B1ZJ, have filed an application 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, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act, KGST Act.



Boraiah Kumar

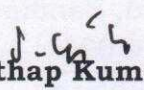
2. The applicant is a proprietary firm, duly registered as a taxable person under the provisions of KGST/CGST Act 2017; engaged in trading of protein concentrate and textured protein substances and works contract services; they involved in maintenance of public parking areas of KSRTC, Southern Railways etc., and charge parking fee to the customers who park their vehicle, in the parking area. In view of the above, the applicant has sought advance ruling as to whether GST is applicable on parking fee collected by them.

3) The registration of the applicant was cancelled suo-moto with effect from 30.09.2024. However, the Applicant requested, through email dated 03.04.2025, to permit them to withdraw the instant application.

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

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

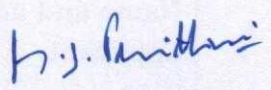
Date : 23-04-2025

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 Tax, Mysuru Commissionerate, Mysuru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-195, Mysuru.
5. Office Folder.



(M.S. Prithvi)

Member

Karnataka Advance Ruling Authority
Bengaluru - 560 009



Boraiah Kumar