

**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 15/2025

Date : 23-04-2025

Present:

1. Sri Prathap Kumar S

Additional Commissioner of Commercial Taxes

. . . . Member (State)

2. Sri M.S. Prithvi

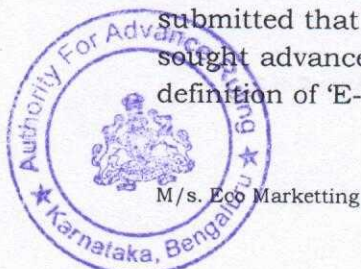
Additional Commissioner of Customs & Indirect Taxes. . . . Member (Central)

1.	Name and address of the applicant	M/s. ECO MARKET PRIVATE LIMITED, 3 rd Floor, 130, Chitharry House, 8 th Main Road, Mangalore Jewellers, J P Nagar Phase – 3, Bengaluru – 560076, Karnataka
2.	GSTIN or User ID	29AAECE2792G1ZF
3.	Date of filing of Form GST ARA-01	21-10-2022
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Taxes, Bengaluru North Commissionerate, Bengaluru. (Range-AND4)
6.	Jurisdictional Authority – State	Assistant Commissioner of Commercial Taxes, LGSTO-130, Bengaluru.

**ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017
& UNDER SECTION 98(2) OF THE KGST ACT, 2017**

M/s. Eco Market Pvt. Ltd., (hereinafter referred to as 'The applicant'), 3rd Floor, 130, Chitharry House, 8th Main Road, Mangalore Jewellers, J P Nagar Phase – 3, Bengaluru – 560076, Karnataka, having GSTIN 29AAECE2792G1ZF 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 registered under the provisions of CGST/KGST Act 2017 and submitted that they are engaged in the business of e-commerce. Thus the applicant has sought advance ruling as to whether they are covered within the scope and ambit of the definition of 'E-commerce operator' or not.

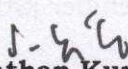


3) The Applicant, though paid the Advance ruling fee of Rs.5,000/- under CGST Act 2017 and Rs.5,000/- under KGST Act 2017 vide CIN ICIC22102900279444 dated 19.10.2022, has not furnished the debit entry details of the cash ledger towards the said fee. Thus the application is liable for rejection in terms of Section 98(2) of the CGST Act 2017. Further, the applicant also 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.

RULING

The application is rejected for non-furnishing of cash ledger evidencing the payment of fees, in terms of Section 98(2) of the CGST Act 2017.


(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 Taxes, Bengaluru North Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Tax, LGSTO-130, Bengaluru.
5. Office Folder.


(M.S. Prithvi)

Member

Karnataka Advance Ruling Authority
Bengaluru - 560 009

