

**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 10/2025  
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. JINDAL ALUMINIUM LIMITED, Jindal Nagar, 16 <sup>th</sup> Km Tumkur Road, Chikkabidarikallu, Bengaluru - 560073.
2.	GSTIN or User ID	29AAACJ4324M1ZD
3.	Date of filing of Form GST ARA-01	18.07.2018
4.	Represented by	Sri. Rohit, Authorised Representative
5.	<b>Jurisdictional Authority - Centre</b>	The Commissioner of Central Taxes, Bengaluru North-West Commissionerate, Bengaluru (BNWD3 Range)
6.	Jurisdictional Authority - State	Assistant Commissioner of Commercial Taxes, LGSTO, LTU, Bengaluru.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	No. Not paid the fees

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

M/s. Jindal Aluminium Limited (hereinafter referred to as 'The applicant'), Jindal Nagar, 16<sup>th</sup> Km Tumkur Road, Chikkabidarikallu, Bengaluru - 560073, Karnataka having GSTIN 29AAACJ4324M1ZD 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 Act, 2017 as well as KGST Act, 2017 and is engaged in manufacture of Aluminium Extrusions. The applicant has not paid the fee of Rs.5,000/- each neither under CGST Act 2017 nor under KGST

M/s. Jindal Aluminium

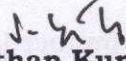


Act 2017, as prescribed under Section 97(1) of the CGST/KGST Act 2017 and hence the instant application is liable for rejection under Section 98(2) of the CGST Act 2017. Further the applicant, vide their email dated 27.03.2025, has also requested to permit them to withdraw the instant application.

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

### **RULING**

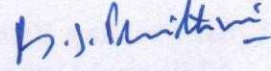
The application filed by the Applicant for advance ruling is rejected in terms of Section 98(2) of the CGST Act 2017, for non-payment of fee prescribed.

  
(Prathap Kumar S)

Member

MEMBER

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



(M.S. Prithvi)

Member

MEMBER

Karnataka Advance Ruling Authority  
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-West Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Tax, LGSTO, LTU, Bengaluru.
5. Office Folder.



M/s. Jindal Aluminium