

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

Advance Ruling No. KAR ADRG 27/2024

Date : 25-06-2024

Present:

1. Dr. M.P. Ravi Prasad

Additional Commissioner of Commercial Taxes

. . . . Member (State)

2. Sri. Kiran Reddy T

Additional Commissioner of Customs & Indirect Taxes

. . . . Member (Central)

1.	Name and address of the applicant	Sri. KANCHU SHIVA KUMAR, PROP. M/s Shrusti Constructions, NO.24/A, 1st Floor, RMV 2 nd Stage, Sanjay Nagar, Bengaluru- 560094
2.	GSTIN or User ID	29CXXPS5739Q1ZS
3.	Date of filing of Form GST ARA-01	-Not Applicable-
4.	Represented by	-Not Applicable-
5.	Jurisdictional Authority – Centre	The Commissioner of Central Taxes, Bengaluru North Commissionerate, Bengaluru. (Range- BND6)
6.	Jurisdictional Authority – State	ACCT, LGSTO-150, Bengaluru.

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

Sri. Kanchu Shiva Kumar, Prop. M/s. Shrusti Constructions, NO.24/A, 1st Floor, RMV 2nd Stage, Sanjay Nagar, Bengaluru- 560094 having GSTIN 29CXXPS5739Q1ZS have filed an application, online, for Advance Ruling under Section 97 of CGST Act 2017 and KGAT Act 2017 read with Rule 104 of CGST Rules 2017 and KGST Rules 2017.

2. The Applicant is a Proprietorship firm, engaged in the business of works contract. They have been charging & collecting GST @ 12% from M/s Karnataka Residential Educational Institutions Society (KREIS) towards their supply, as the recipient (KREIS)

is registered as a 'Government Entity'. The applicable GST rate, on the said supply, as per the department's contention is 18% basis the recipient KREIS does not qualify to be a Government Entity.

3. In view of the above, the applicant has sought advance ruling on the correct rate of GST applicable in the instant case.

4. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 16.05.2024 that they intend to withdraw the application and requested to permit them to withdraw the instant application.

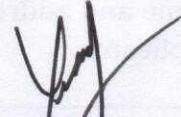
5. In view of the above, we pass the following,

R U L I N G

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



**(Dr.Ravi Prasad.M.P.)
Member**



**(Kiran Reddy .T)
Member**

Place : Bengaluru,

Date : 25-06-2024

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, Bengaluru North Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-150, Bengaluru.
5. Office Folder