

**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 10/ 2022  
Dated: 14-03-2022**

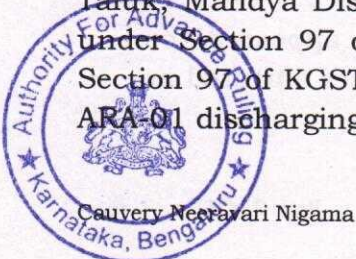
Present:

1. Dr. M.P. Ravi Prasad  
Additional Commissioner of Commercial Taxes . . . . Member (State)
2. Sri. T. Kiran Reddy  
Additional Commissioner of Customs & Indirect Taxes . . . . Member (Central)

1.	Name and address of the applicant	M/s Cauvery Neeravari Nigama Limited, Office Of The Executive Engineer, KRS Division, K R Sagara, Srirangapatna Taluk, Mandya Dist, Mandya - 571607
2.	GSTIN or User ID	29AACCC1680M4ZA
3.	Date of filing of Form GST ARA-01	24.12.2021
4.	Represented by	Sri S. Nataraju, CA
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Taxes, Mysuru GST Commissionerate, Bannimantap Division, Mandya West Range
6.	<b>Jurisdictional Authority - State</b>	ACCT, LGSTO 215-Mandya
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000-00 under CGST Act & Rs.5,000-00 under SGST vide CIN SBIN21122900027201 Dated 06.12.2021

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

M/s Cauvery Neeravari Nigama Limited, (hereinafter referred to as the 'Applicant') Office Of The Executive Engineer, KRS Division, K R Sagara, Srirangapatna Taluk, Mandya Dist, Mandya - 571607 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 and the KGST Act.





2. The Applicant is a Public Limited company 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). The Applicant is engaged in the administration of irrigation projects coming under Cauvery river basin. They are also engaged in maintaining Brindavan Garden at KRS Dam.

3. The applicant has sought advance ruling in respect of the following questions:

a. *Is Brindavan Garden Park entrance fee exempt vide Notification No.12/2017 Central Tax(Rate) dtd.28.06.2017 under the following entries?*

- *Entry No. 79 - Services by way of admission to a national park(Heading 9996)*
- *Entry No. 81(b) - Services by way of right to admission to musical performance(Heading 9996)*
- *Entry No. 76 - Services by way of public conveniences, such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets(Heading 9994)*

b. *Is toll collection for use of Bridge is exempt vide Notification No.12/2017 Central Tax (Rate) dtd.28.06.2017 under the following entries?*

- *Entry No. 23 - Services by way of access to a road or a bridge on payment of toll charges*
- *Entry No. 23(A) - Services by way of access to a road or a bridge on payment basis.*

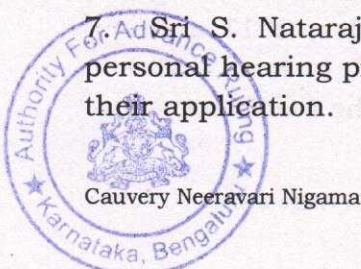
4. An assessment order U/s 63 of the KGST & CGST Act, 2017 in FORM GST ASMT-15, dated 02.11.2021 has been issued by ACCT, LGSTO-215, Mandya. It is observed from the assessment order that the Applicant has been collecting entry fee for entry into Brindavan Gardens and has not paid GST on the same.

5. A notice U/s 67 and 122 of KGST and CGST Act, 2017, dated:02.11.2021 has been issued by the Deputy Commissioner of Commercial Taxes (Enforcement), Mandya. It is observed from the said notice that the applicant is collecting entry fee for entry into Brindavan Gardens, fee for permission to allow cameras, fee for parking vehicles, toll fee, stall rent and lease amount in respect of hotel and lodge building which is leased to M/s Jungle Lodges and Resorts and has not paid GST on the same.

6. The applicant has filed the instant application seeking advance ruling on the same issues on which the assessment order U/s 63 and notice U/s 67 of KGST and CGST Act, 2017 has been issued as mentioned supra.

#### **PERSONAL HEARING/ PROCEEDINGS HELD ON 06.01.2022**

7. Sri S. Nataraju, CA, Authorised Representative of the applicant appeared for personal hearing proceedings held on 06.01.2022 and reiterated the facts narrated in their application.





## FINDINGS & DISCUSSION

8. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in pari-materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling. We have also considered the issues involved on which advance ruling is sought by the applicant and the relevant facts along with the arguments made by the applicant and also their submissions made by their learned representative during the time of hearing.

10. The issue before us is the admissibility / maintainability of the instant application and the said admissibility is governed by the first proviso to Section 98(2) of the CGST Act, 2017, which reads as under:

*"The Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of applicant under any provisions of this Act".*

Thus the conditions to be considered before admission of application, on the basis of above proviso are as under:

- i. Whether the question raised is pending or decided in any proceedings.
- ii. Whether the question raised is pending or decided in the case of applicant.
- iii. Whether the question raised is pending or decided under any provisions of this Act.

11. We examined the records and observed that the instant application has been filed online on 06.12.2021 and the question raised therein is about the applicability of GST on entrance fee collected for entry into Brindavan Gardens and toll collected for use of Bridge. The assessment order and the notice issued by concerned authorities as mentioned supra, also pertains to the applicability of GST on entrance fee collected for entry into Brindavan Gardens and toll collected for use of Bridge.

12. The issues raised in the instant application and the issues mentioned in the assessment order and the notice mentioned supra are one and the same i.e., applicability of GST on entrance fee collected for entry into Brindavan Gardens and toll collected for use of Bridge. Thus first proviso to Section 98(2) of the CGST Act 2017 is squarely applicable to the instant case, as all the conditions therein are fulfilled.



13. In view of the foregoing, we pass the following:

**RULING**

*The application is rejected as "inadmissible", in terms of first proviso to Section 98(2) of the CGST Act 2017.*

  
(Dr. M.P. Ravi Prasad)

Member

MEMBER

Karnataka Advance Ruling Authority

Bengaluru - 560 009

Place: Bengaluru,

Date:

  
(T. Kiran Reddy)

Member

MEMBER

Karnataka Advance Ruling Authority

Bengaluru - 560 009

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 Principal Commissioner of Central Tax, Mysuru GST Commissionerate, Bannimantap Division, Mandya West Range
4. The Assistant Commissioner of Commercial Taxes, LGSTO 215-Mandya.
5. Office Folder.

