

**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 14/2020

Date : 20-03-2020

Present:

1. **Dr. Ravi Prasad M.P.**
Additional Commissioner of Commercial Taxes Member (State Tax)
2. **Sri. Mashhood ur Rehman Farooqui,**
Joint Commissioner of Central Tax Member (Central Tax)

1.	Name and address of the applicant	M/s C. Ramappa, #2, Akshaya Nilaya, 1 st Main, 1 st Cross, Dooravani Nagar, Vijinapura, Bengaluru – 560 016.
2.	GSTIN or User ID	292000000317ARO
3.	Date of filing of Form GST ARA-01	12.02.2020
4.	Represented by	Sri. Rajesh Kumar T R, CA
5.	Jurisdictional Authority – Centre	Not Applicable
6.	Jurisdictional Authority – State	Not Applicable
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act vide CIN UTIB20022900109867 dated 12.02.2020 and Rs.5,000/- under KGST Act vide CIN UTIB20022900084847 dated 11.02.2020

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

1. Sri. C. Ramappa, #2, Akshaya Nilaya, 1st Main, 1st Cross, Dooravani Nagar, Vijinapura, Bengaluru – 560 016., Karnataka, a un-registered person, have filed an application, under used ID 292000000317ARO, for Advance Ruling under Section 97 of CGST Act, 2017 & KGST Act, 2017 read with Rule 104 of CGST Rules 2017 & 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, intend to let out a residential dwelling to a firm who in turn sublets the said premises to Individuals, Families and Corporates for residential purposes. In this regard the applicant sought advance ruling as to ***“Whether letting out the residential dwelling to a firm results in supply of service ?”***





3. An opportunity of hearing was given to the applicant on 09.03.2020 and Sri Rajesh Kumar T R, Chartered Accountant & duly authorised representative of the applicant appeared for the said hearing & reiterated the facts narrated in their application. However, the applicant vide their letter received in this office on 20.03.2020, requested this authority to permit them to withdraw their application, without quoting any reason, and not to pass any ruling in this regard.

4. 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The application filed by the Applicant for advance ruling is disposed off as withdrawn.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
Karnataka Advance Ruling Authority
Place : Bengaluru,
Bengaluru - 560 009


(Mashhood ur Rehman Farooqui)
Member
Karnataka Advance Ruling Authority
Bengaluru - 560 009

Date : 20-03-2020

To,

The Applicant

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, Bangalore East Commissionerate, Bengaluru.

The Asst. Commissioner, LGSTO-35, Bengaluru

Office Folder