

**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 39/2020

Date : 30-07-2020

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 Kothiwale Tobacco Trading Company, # 1097, Kothiwale Building, Guruwar Peth, Nipani, Belagavi-591237, Karnataka.
2.	GSTIN or User ID	29AABFK8679G1ZS
3.	Date of filing of Form GST ARA-01	27.12.2019
4.	Represented by	-- Not Applicable --
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Belgavi Commissionerate.
6.	Jurisdictional Authority - State	LGSTO-400, Nipani.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act and Rs.5,000/- under KGST Act vide CIN RBIS19102900208504 dated 19.10.2019

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

1. M/s Kothiwale Tobacco Trading Company, # 1097, Kothiwale Building, Guruwar Peth, Nipani, Belagavi-591237, Karnataka, having GSTIN number 29AABFK8679G1ZS, have filed an application 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 is a partnership firm, engaged in supply of tobacco, tobacco leaves and tobacco mixture, which are used in manufacture of biris. They purchase raw tobacco leaves from various farmers, store the same in their godown situated at Nipani, Karnataka and supply the same. In view of the above, applicant seeks advance ruling, with regard to classification of Tobacco Leaves & GST rate thereon, in respect of the following question:

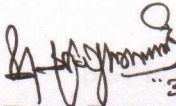
What is the classification and GST rate applicable on tobacco leaves procured directly from farmers, which are dried and crushed before selling by the farmers?

3. The applicant had been given an opportunity of hearing on 28.07.2020. However, the applicant vide their e-mail letter dated 28.07.2020, requested this authority to permit them to withdraw their application for advance ruling, quoting the restrictions put by the Government, for travel, on account of pandemic situation created by COVID19.

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

RULING

The application filed by the Applicant for advance ruling is disposed off as withdrawn.



(Dr. Ravi Prasad M.P.)

Member
Karnataka Advance Ruling Authority
Bengaluru - 560 009

Place : Bengaluru,

Date : 30-07-2020

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, Belgavi Commissionerate, Belgavi.

The Asst. Commissioner, LGSTO-400, Nipani.

Office Folder



30.07.2020

(Mashhood ur Rehman Farooqui)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

