

**THE AUTHORITY FOR ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560009**

**Advance Ruling No. KAR ADRG ROM 01/2021**

**Date : 16-07-2021**

Present:

1. Dr. Ravi Prasad M.P.  
Additional Commissioner of Commercial Taxes . . . . Member (State)
2. Sri. Mashhood Ur Rehman Farooqui,  
Joint Commissioner of Customs & Indirect Taxes, . . . . Member (Central)

1.	Name and address of the applicant	Sri. V. Mohandas Pai, Prop. M/s Dheeraj Enterprises, I Floor, #245/2, 5 <sup>th</sup> Cross, 5 <sup>th</sup> Block, 3 <sup>rd</sup> Phase, Banashankari 3 <sup>rd</sup> Stage, Bengaluru-560085.
2.	GSTIN or User ID	29AJZPP9276F1Z2
3.	Date of filing of ROM application	15 <sup>th</sup> February 2021
4.	Represented by	Sri. V R Balasubramani, Advocate & Authorized Representative
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Tax, Bangalore West Commissionerate, Bengaluru
6.	Jurisdictional Authority - State	LGSTO-60, Bangalore

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

Sri. V. Mohandas Pai, Prop. M/s Dheeraj Enterprises, I Floor, #245/2, 5<sup>th</sup> Cross, 5<sup>th</sup> Block, 3<sup>rd</sup> Phase, Banashankari 3<sup>rd</sup> Stage, Bengaluru-560085, having GSTIN 29AJZPP9276F1Z2, have filed an application for rectification of mistake (ROM), under Section 161 of CGST/KGST Act, 2017, against the ruling passed by this authority vide Order No. KAR ADRG 57/2020 dated 16/12/2020.

2. The applicant filed the instant application for alleged rectification of mistake, challenging the correctness and legality of the aforesaid ruling,



ROM - Dheeraj Enterprises

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instead of bringing out the mistakes apparent on record in the said order. The applicant, challenging the correctness and legality of the order No.57/2020 dated 16.12.2020, contends that the initiation of a proceeding is only with the issue of Show Cause Notice not by mere issuance of an intimation of the probable tax payable under DRC-01 A.

3. The applicant alleged that DRC-01A is mere an intimation and the show cause notice only initiates the proceedings of any case and hence the aforesaid ruling needs to be rectified.

4. Sri. V R Balasubramani, Advocate & authorised representative of the applicant appeared for personal hearing proceedings held on 15.04.2021 before this authority and reiterated their submissions made in the ROM application.

## 5. **DISCUSSION & FINDINGS**

5.1 We have considered the submissions made by the Applicant in their application for rectification of alleged mistake as well as the submissions made by them during the personal hearing.

5.2 We examined the records and observed that there is no error/mistake apparent on record in the aforesaid ruling as alleged by the applicant. In fact the applicant is challenging the correctness and legality of the said ruling, instead of bringing out any error apparent on record in the said ruling. Thus it is very clear that the authority has considered all the submissions and issued proper ruling. Hence there is no error / mistake apparent on the face of the record in the Order No.57/2020 dated 16/12/2020.


5.3 Further, Hon'ble High Court of Calcutta in CIT V/s Bhagwati Developers P. Ltd. (261 ITR 658) observed that a mistake apparent from the record must be an obvious and patent mistake and not something which could be established by a long-drawn process of reasoning on points on which there may be conceivably two opinions. A decision on a debatable point is not mistaken apparently from the record. A mistake apparent from the record is one for which no elaborate argument is required. It must be a glaring, obvious or self-evidenced mistake. If it is a mistake that requires to





be established by the complicated process of investigation, argument or proof, it cannot be held to be mistake apparent from the record.

5.4 In view of the above there is no error / apparent mistake on the face of the record in the order No. 57/2020 dated 16/12/2020. Thus the instant application is not maintainable and is liable for rejection in terms of Section 98(2) of the CGST/KGST Act 2017 and hence the same is dismissed as inadmissible..

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

**MEMBER**  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Place : Bengaluru,  
Date : 16-07-2021

To,

The Applicant

Copy to :

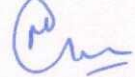
The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Principal Commissioner of Central Tax, Bangalore West Commissionerate, Bengaluru.

The Asst. Commissioner, LGSTO-60 ,Bengaluru.

Office Folder.

  
**(Mashhood Ur Rehman Farooqui)**  
**Member**

**MEMBER**  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

