

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

**Advance Ruling No. KAR ADRG ROM 02/2020  
Date : 03-09-2020**

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. Empathic Trading Centre No.63/3 & 63/4, Noor Building, J.C. Road, Bengaluru-560002
2.	GSTIN or User ID	29ALOPS5446H1ZE
3.	Date of filing of Form GST ARA-01	04-06-2020
4.	Represented by	Sri. Ghalib Iqbal Sheriff, Proprietor
5.	<b>Jurisdictional Authority – Centre</b>	The Principal Commissioner of Central Tax, Bangalore South Commissionerate, Bangalore (RANGE-CSD1)
	Jurisdictional Authority – State	LGSTO-110, Bengaluru

**PROCEEDINGS UNDER SECTION 102 OF THE CGST ACT, 2017  
& UNDER SECTION 102 OF THE KGST ACT, 2017**

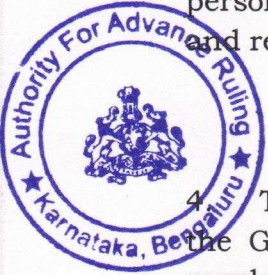
1. M/s. Empathic Trading Centre, (called as the 'Applicant' hereinafter), No.63/3 & 63/4, Noor Building, J.C. Road, Bengaluru-560002, have filed an application for rectification of mistake (ROM) alleging a mistake in the Advance Ruling order passed vide NO.KAR ADRG 28/2020 dated 23/04/2020, under Section 102 of CGST/KGST Act, 2017.

2. The applicant filed the instant application, for rectification of aforesaid ruling, alleging that the authority has ruled in the aforesaid order that *the applicant is not eligible to opt to pay tax under Notification No.2/2019-Central Tax(Rate) dated 07.03.2019 as they are registered as a composition tax payer*, where as they have not registered under the provisions of Section 10 of the Composition Scheme but opted for self payment of tax under Notification No.2/2019-Central Tax(Rate) dated



07.03.2019, which is a mistake apparent on records and requested for rectification of ruling at Sl.No.2, in the AAR Order supra.

3. Sri Ghalib Iqbal Sheriff, proprietor of the above concern appeared for personal hearing for the said proceedings held on 30.07.2020 before this authority and reiterated the facts.



### DISCUSSION & FINDINGS

4. The submissions of the applicant have been considered and on examination of the GST returns filed by the applicant it is observed that the applicant was a regular tax payer up to 31.03.2019, filed GSTR-3B returns regularly till 31.03.2019 on discharging applicable taxes. Thus the applicant was not a composition tax payer till 31.03.2019.

5. However, the applicant opted to avail the benefit of the Notification No.2/2019-Central Tax(Rate) dated 07.03.2019, effective from 01.04.2019 and is discharging relevant taxes through self payment of tax basis PMT-08. The benefit of the notification can be availed effective from the beginning of the financial year or from the date of registration in cases where new registration has been obtained during the financial year. In the instant case the applicant has availed the notification supra effective from 01.04.2019.

6. In view of the foregoing, we rectify Para 2 of the Ruling KAR/ADRG/28/2020 dated 23.04.2020 as **"The applicant is eligible to avail the benefit of the Notification No.2/2019-Central Tax (Rate) dated 07.03.2019"**.

(Dr. Ravi Prasad M.P.)

Member  
MEMBER

Place : Bengaluru,  
Date : 03-09-2020  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

(Mashhood Ur Rehman Farooqui)

Member  
MEMBER

Karnataka Advance Ruling Authority  
Bengaluru - 560 009

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 South Commissionerate, Bengaluru.  
The Asst. Commissioner, LGSTO-110, Bengaluru.  
Office Folder.

ROM -Emphatic Trading Centre

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