

**THE AUTHORITY ON ADVANCE RULINGS
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD,
GANDHINAGAR, BENGALURU – 560 009**

Advance Ruling No. KAR ADRG 05 / 2019

Date : 04-04-2019

Present:

1. Sri. Harish Dharnia,
Additional Commissioner of Central Tax, Member (Central Tax)
2. Dr. Ravi Prasad M.P.
Joint Commissioner of Commercial Taxes Member (State Tax)

1.	Name and address of the applicant	M/s Britannia Industries Limited, Plot No .74B and 74C ,Sector II, Bidadi Industrial area, Shanumangala post, Ramangara, Karnataka - 562109
2.	GSTIN or User ID	29AABCB2066P1ZB
3.	Date of filing of Form GST ARA-01	02-05-2018
4.	Represented by	Sri.Shivadas Advocate DAR
5.	Jurisdictional Authority – Centre	---NA--
6.	Jurisdictional Authority – State	LGSTO-155 Ramanagar.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000/- CGST of Rs.5,000/- vide CIN No.HDFC18042900420636 dated 26-04-2018 and KGST of Rs.5,000/- vide CIN No.HDFC18042900415025 dated 26-04-2018

ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF SECTION 98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017

M/s Britannia Industries Limited, Plot No .74B and 74C ,Sector II, Bidadi Industrial area, Shanumangala post, Ramangara, Karnataka (herein after referred to as 'Applicant') having GSTIN number 29AABCB2066P1ZB, have filed an application, on 16.05.2018, 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. They also enclosed copies of challans for Rs.10,000/- (CGST of Rs.5,000/- vide CIN No. HDFC18042900420636 dated 26-04-2018) and (KGST of Rs.5,000/- vide CIN No.HDFC18042900415025 dated 26-04-2018)

2. The Applicant Company is engaged in manufacturers of various food products like biscuits, breads, cakes and rusks etc., and offers certain product as free along with supply of the main product without any change in the price of the main product, as part of their sales promotion.

3. In view of the above, the Applicant has sought for Advance Ruling on the following question.

Whether the promotional product would qualify to be a supply liable to GST and whether the supply of the main product with free product would fall within the mischief of a mixed supply attracting the rate of tax of the product attracting the highest rate of tax.

4. The Applicant authorized Sri Shivadas, Advocate, M/s Lakshmikumaran & Sridharan and the said authorized representative appeared for personal hearing proceedings on 29.05.2018, before this authority and submitted their arguments along with written submissions, on the aforesaid issue.

5. The Applicant, vide their letter dated 02.04.2019, has requested to permit them to withdraw the application filed for advance ruling quoting the reason that the Central Board of Indirect Taxes and Customs has issued certain clarification on the issue raised by the company.

6. 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.


(Harish Dharnia)
Member


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

Place : Bengaluru,
Date : 04.04.2019

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, Bengaluru West Commissionerate, BMTc Building, Banashankari II Stage, Bengaluru.

The Assistant Commissioner of Commercial Tax. LSGTO-155. Ramanagar

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