

**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 07 / 2019

Dated : 09-05-2019

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 Sanika Developers, Arjun Empire,S-201,2 nd Floor, Congress Road, Tilakwadi, Belagavi, Karnataka-590006
2.	GSTIN or User ID	29ABKFS7231G1ZV
3.	Date of filing of Form GST ARA-01	04-01-2019
4.	Represented by	-- NA --
5.	Jurisdictional Authority – Centre	--NA--
6.	Jurisdictional Authority – State	LGSTO-380, Belagavi
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000/- i.e CGST of Rs5,000/- vide CIN No. SBIN19012900392393 dated 22/01/2019 & KGST – Rs.5,000/- vide CIN No. SBIN 18102900012401 dated 03-10-2018.

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 Sanika Developers, Arjun Empire, S-201, 2nd Floor, Congress Road, Tilakwadi, Belagavi, Karnataka-590006, (herein after referred to as ‘Applicant’) having GSTIN number 29ABKFS7231G1ZV, have filed an application, on 04-01-2019, 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 Rs5,000/- paid vide CIN SBIN19012900392393 dated 22/01/2019 & KGST of Rs.5,000/- paid vide CIN No. SBIN 18102900012401 dated 03-10-2018).

2. The Applicant firm is engaged in the activity of construction of complex or building & hence sought for Advance Ruling on the following question.

The activity of construction of complex or building intended for sale to a buyer wholly or partly, where the entire consideration has been received /receivable after completion of construction, be treated as supply of taxable service ?.

3. Nobody appeared for personal hearing on scheduled date and the Applicant, vide their letter dated 23.03.2019, received in this office on 26.03.2019, has requested to permit them to withdraw the application filed for advance ruling.

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.


(Harish Dharnia)
Member


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

Place : Bengaluru,
Date : 09-05-2019

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, Belagavi, GST Commissionerate,
71, Club Road, Belagavi - 590006.

The ACCT, LGSTO-380, Belagavi

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