

**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 09 / 2019  
Dated : 15-05-2019**

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 Urbanac Projects Private Limited, Sy.No.32/1, Ground Floor, Discovery Center, Bharatiya City, Near Regal Hospital, Thanisandra Main Road, Chokkanahalli, Bengaluru- 560 064.
2.	GSTIN or User ID	29AAGCA8925M1Z1
3.	Date of filing of Form GST ARA-01	13-08-2018
4.	Represented by	Sri. Badrinath N.R., Partner, Singhvi, Dev & Unni, Chartered Accountants
5.	Jurisdictional Authority – Centre	----NA---
6.	Jurisdictional Authority – State	ACCT, LGSTO-150 A, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000/- i.e CGST of Rs.5,000/- and KGST of Rs.5,000/- vide challan bearing CIN HDFC 18082900015561 dated 04-08-2018

**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 Urbanac Projects Private Limited, Sy.No.32/1, Ground Floor,  
Discovery Center, Bharatiya City, Near Regal Hospital, Thanisandra Main  
Road, Chokkanahalli, Bengaluru- 560 064, (herein after referred to as  
'Applicant') having GSTIN number 29AAGCA8925M1Z1, have filed an

application, on 13-08-2018, 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 copy of challan for Rs.10,000/- (CGST of Rs.5,000/ & KGST of Rs.5,000/-) bearing CIN HDFC 18082900015561 dated 04-08-2018.

2. The Applicant Company engaged in the business of executing Works Contract service to developer of Residential Complex, Commercial Property, Special Economic Zone.

3. The Applicant received mobilization advances for the work contract services, in the pre-GST regime, and paid service tax on such advances received. The Applicant submits that VAT was neither paid nor payable on such advances as there was no transfer of property in goods. In view of the above, the Applicant sought for Advance Ruling on the following question.

*(i) How to adjust the Service Tax which has been paid on mobilization advances in Pre-GST regime?*

4. Sri. Badrinath, Chartered Accountant, on behalf of the Applicant, appeared for hearing on 03-10-2018 and submitted relevant facts of the case along with their arguments. The authority, on hearing the same, has directed the Applicant to revise the application after reframing the question/s. The applicant has not filed the revised application but requested to permit them to withdraw the application vide their letter dated 06-05-2019 quoting the reason that the advance ruling can not be sought in respect of transitional matters.

5. 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 : 15-05-2019

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, Bangalore North Commissionerate,  
HMT Bhavan, Ground floor, Bellary Road, Bengaluru - 560032

ACCT, LGSTO-150 A, Bengaluru.

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