

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

Advance Ruling No. KAR ADRG 7/2025

Date : 27-03-2025

Present:

1. Sri. Prathap Kumar S

Additional Commissioner of Commercial Taxes

. . . . Member (State)

2. Sri. M.S. Prithvi

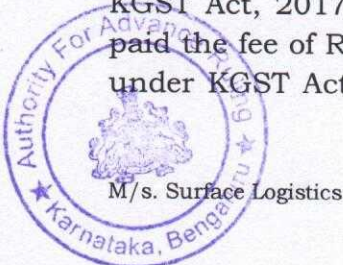
Additional Commissioner of Customs & Indirect Taxes. . . . Member (Central)

1.	Name and address of the applicant	Sri. MAYANDI KANMANI, Prop. M/s. Surface Logistics, Ground Floor, No.18, Gayathri Nilaya, 4 th Cross, Basavanapura Main Road, K.R. Pura, Bengaluru-560036.
2.	GSTIN or User ID	29AWVPK2121P1ZU
3.	Date of filing of Form GST ARA-01	18.11.2021
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Taxes, Bengaluru East Commissionerate, Bengaluru (Range-CED6)
6.	Jurisdictional Authority – State	Assistant Commissioner of Commercial Taxes, LGSTO-37, Bengaluru

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

Sri. Mayandi Kanmani, Prop. M/s. Surface Logistics (hereinafter referred to as 'The applicant'), Ground Floor, No.18, Gayathri Nilaya, 4th Cross, Basavanapura Main Road, K.R.Pura, Bengaluru-560036, having GSTIN 29AWVPK2121P1ZU have filed an application online, for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017.

2) The applicant is registered under the provisions of CGST Act, 2017 as well as KGST Act, 2017 and is providing GTA services to their customers. The applicant has paid the fee of Rs.5,000/- only under CGST Act 2017, but not paid the fee of Rs.5,000/- under KGST Act 2017, as prescribed under Section 97(1) of the CGST/KGST Act 2017

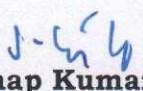


and hence the instant application is liable for rejection under Section 98(2) of the CGST Act 2017. Further the applicant, vide their email dated 19.03.2025, has also requested to permit them to withdraw the instant application.

3) In view of the above, we pass the following.

RULING

The application filed by the Applicant for advance ruling is rejected in terms of Section 98(2) of the CGST Act 2017, for non-payment of fee prescribed.


(Prathap Kumar S)

Member

MEMBER

Karnataka Advance Ruling Authority
Place : Bengaluru
Bengaluru - 560 009

Date : 27-03-2025

To,

The Applicant

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Commissioner of Central Taxes, Bengaluru East Commissionerate, Bengaluru
4. The Assistant Commissioner of Commercial Tax, LGSTO-37, Bengaluru
5. Office Folder.


(M.S. Prithvi)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009



M/s. Surface Logistics