

**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 9/2025

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. NAGAPPA GURUBASAPPA BIDARI, Prop. M/s. Eagle Detective Force, 2 nd Floor, SF408, Oswal Tower, Near Jubilee Circle, Belgavi Road, Dharwad – 580008, Karnataka.
2.	GSTIN or User ID	29AFNPB9677A2Z5
3.	Date of filing of Form GST ARA-01	16-05-2022
4.	Represented by	Sri. Koushik H J, Manager (Accounts), & Authorised Representative
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Belagavi Commissionerate, Belagavi. (Dharwad-A Range)
6.	Jurisdictional Authority – State	ACCT, LGSTO-310, Dharwad.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act & Rs.5,000/- under KGST Act through debit from Electronic Cash Ledger vide reference No. DC2905220072244 dated 16.05.2022.

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

Sri. Nagappa Gurubasappa Bidari, Prop. M/s. M/s. Eagle Detective Force, 2nd Floor, SF408, Oswal Tower, Near Jubilee Circle, Belgavi Road, Dharwad – 580008, Karnataka, having GSTIN 29AFNPB9677A2Z5, have filed an application 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,



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2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act, KGST Act.

2. The applicant was into supply of Manpower services to the Karnataka University, Dharwad and was raising exempt invoices without charging GST on the said services. The Hubli-Dharwad Preventive Intelligence wing, Hubballi of the Belagavi Commissionerate have initiated proceedings against the exemption availed by the applicant.

3. Section 98(2) proviso (i) of the CGST Act 2017 stipulates that "the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act". In the instant case, admittedly proceedings have already been initiated and even DRC-01 A has also been issued.

4. Sri. Koushik H J, Mangar (Accounts) & Authorised Representative of the applicant appeared for personal hearing proceedings, reiterated the facts narrated in their application and admitted that the proceedings have been initiated against them on the impugned issue. Thus the instant application is liable for rejection, in terms of Section 98(2) proviso (i) of the CGST Act 2017.

5. In view of the foregoing, we pass the following

RULING

The application filed by the Applicant for advance ruling is rejected in terms of Section 98(2) proviso (i) of the CGST Act 2017, as the proceedings on the issue have already been initiated.

S. K. S.
(Prathap Kumar S)

Member

MEMBER

Karnataka Advance Ruling Authority
Place : Bengaluru

Date : 27-03-2025

M. S. Prithvi
(M.S. Prithvi)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

Bengaluru - 560 009

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 Tax, Belagavi Commissionerate, Belagavi.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-310, Dharwad.
5. Office Folder.



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