T. No-159/2024-25

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 02/2025 Date: 28-02-2025

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	M/s. NOVOZYMES SOUTH ASIA PRIVATE LIMITED, Plot No. 32, 47-50, EPIP Area, Whitefield, Bengaluru Urban,
		Karnataka, 560066
2.	GSTIN or User ID	29AAACN7030Q1Z0
3.	Date of filing of Form GST ARA-01	Not Applicable
4.	Represented by	Not Applicable
5.	Jurisdictional Authority - Centre	The Commissioner of Central Taxes, Bengaluru East Commissionerate, Division-7, Bengaluru.
6.	Jurisdictional Authority – State	Assistant Commissioner of Commercial Taxes, LGSTO 036 - Bengaluru

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 & UNDER SECTION 98(4) OF THE KGST ACT, 2017

M/s. Novozymes South Asia Pvt. Ltd., (hereinafter referred to as 'The applicant'), Plot No. 32, 47-50, EPIP Area, Whitefield, Bengaluru Urban, Karnataka, 560066, having GSTIN 29AAACN7030Q1Z0 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 a partnership firm registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST/SGST Act Advergespectively) and engaged in the manufacture of bio agricultural products.

M/s. Novozymes South Asia Pvt Ltd

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- 3) The Applicant had not submitted the hard copies of the instant application and on enquiry they have informed through email dated 14.10.2024 that they want to withdraw the application filed by them.
- 4) In view of the above, we pass the following.

RULING

The application filed by the Applicant for advance ruling is disposed off as withdrawn.

(Prathap Kumar S)

Member

MEMBER
Place at Bengaluru-360 009

Bengaluru-360 009

Date: 28-02-2025

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 036 Bengaluru.
- 5. Office Folder.

M/s. Novozymes South Asia Pvt Ltd

Member

MEMBER

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MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

(M.S. Prithvi)