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 6/2025 Date: 27-03-2025

Present:

1. Sri Prathap Kumar S

Additional Commissioner of Commercial Taxes

. . . . Member (State)

2. Sri M.S. Prithvi

s. Runwal Agritech

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Additional Commissioner of Customs & Indirect Taxes Member (Central)

| 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. DC2902200312454 dated 22.02.2020. |
|----|---|---|
| 6. | Jurisdictional Authority - State | Assistant Commissioner of Commercial Taxes, LGSTO-450, Bijapur |
| 5. | Jurisdictional Authority – Centre | The Commissioner of Central Taxes, Belagavi Commissionerate, Belagavi (Bijapur A Range) |
| 4. | Represented by | Not Applicable |
| 3. | Date of filing of Form GST ARA-01 | 22-02-2020 |
| 2. | GSTIN or User ID | 29AAOFR9587K1ZY |
| 1. | Name and address of the applicant | Sy. No.284/2, Arakeri Village, Solapur Road, Arakere, Vijayapura – 586104, Karnataka. |
| | | M/s. RUNWAL AGRITECH, |

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

M/s. Runwal Agritech (hereinafter referred to as 'The applicant'), Sy. No.284/2, Arakeri Village, Solapur Road, Arakere, Vijayapura – 586104, Karnataka., having GSTIN 29AAOFR9587K1ZY 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 engaged in buying Dry grapes directly from farmers as well as other registered dealers and selling the same on their own account; providing cold storage warehousing services of dry grapes to the farmers. The applicant proposed to render the services of supplying dry grapes on behalf of farmers to the traders through auction in APMC market, as commission agents.
- 3) The Applicant, in view of the above, had sought advance ruling through the instant application. However, the applicant requested, through email dated 17.03.2025, to permit them to withdraw the instant 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

Placenats en galvarue Ruling Authority 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, Belagavi Commissionerate, Belagavi.
- 4. The Assistant Commissioner of Commercial Tax, LGSTO-450, Bijapur
- 5. Office Folder.

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(M.S. Prithvi)

Member

MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

