

**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 11/2025

Date : 09-04-2025

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. SAINATH BHOJARAJ HEGDE, Prop. M/s Sairathna Constructions, # 1-336, Rathna Prabha, Vishnumurthy Temple Road, Near Dwaraka Stores, Korangrapady, Udipi - 574118, Karnataka.
2.	GSTIN or User ID	29ACKPH7224D1ZO
3.	Date of filing of Form GST ARA-01	10-07-2020
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Commissioner of Central Taxes, Mangaluru Commissionerate, Mangaluru. (Udipi East Range)
6.	Jurisdictional Authority - State	Assistant Commissioner of Commercial Taxes, LGSTO-280, Udipi.
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. DC2907200107521 dated 10.07.2020.

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

Sri. Sainath Bhojaraj Hegde, Prop. M/s. Sairathna Constructions, # 1-336, Rathna Prabha, Vishnumurthy Temple Road, Near Dwaraka Stores, Korangrapady, Udipi 574118, Karnataka., having GSTIN 29ACKPH7224D1ZO have filed an application online, for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of



M/s. Sairathna Constructions

CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017.

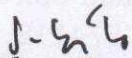
2) The applicant was registered under the provisions of CGST Act, 2017 as well as KGST Act, 2017 and was into Temple Construction works. The applicant was awarded the renovation work of a temple by the Development Committee managed by local public and the funds were collected in the form of donations from the public. The applicant in this regard, sought advance ruling through the instant application. However the registration of the applicant was cancelled with effect from 31.08.2020, at the request of the applicant.

3) The Applicant have informed through email dated 29.03.2025 that they want to withdraw the application filed by them, as they got the registration cancelled a few years back.

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 : Bengaluru,
Karnataka Advance Ruling Authority
Bengaluru - 560 009

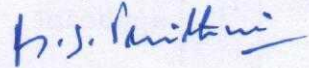
Date : 09-04-2025

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, Mangaluru Commissionerate, Mangaluru.
4. The Assistant Commissioner of Commercial Tax, LGSTO-280, Udipi.
5. Office Folder.



(M.S. Prithvi)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009



M/s. Sairathna Constructions