

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

**Advance Ruling No. KAR ADRG 51/2022
Date : 12-12-2022**

Present:

1. Dr. M.P. Ravi Prasad

Additional Commissioner of Commercial Taxes

... Member (State)

2. Sri. Kiran Reddy T

Additional Commissioner of Customs & Indirect Taxes

... Member (Central)

1.	Name and address of the applicant	M/s. SRI AMARESHWAR TRADERS, Chamundeswari Nagar, 1-891/94/1/37, Santosh Colony, Udnor Road, Kalaburagi (Gulbarga), Karnataka-585102
2.	GSTIN or User ID	29IRIPS3557M1ZP
3.	Date of filing of Form GST ARA-01	29-09-2022
4.	Represented by	-Not Applicable-
5.	Jurisdictional Authority - Centre	The Commissioner of Central Taxes, Belagavi Commissionerate, Belagavi. (Gulbarga B Range)
6.	Jurisdictional Authority - State	ACCT, LGSTO-525, Gulbarga.
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. DC2908220030260 dated 08.08.2022.

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

M/s. Sri Amareshwar Traders (herein after referred to as 'The Applicant') Chamundeswari Nagar, 1-891/94/1/37, Santosh Colony, Udnor Road, Kalaburagi (Gulbarga), Karnataka-585102, having GSTIN 29AADCM3157E1ZJ, 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, 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act, KGST Act.

2. The Applicant stated that they are a goods transport agency, registered under CGST/KGST Act 2017, intend to enter into agreement with the recipient of

Sri Amareshwar Traders



the supply ('Customer') for transportation of goods belonging to the customer; as per the agreement the diesel required for transportation of the goods is within the scope of the customer and the same is filled into the fuel tank of the trucks, after loading of the goods; the applicant then issues the consignment note; the applicant raises invoice charging the freight charges, after delivery of the said goods to the consignee.

3. In view of the above, the applicant has sought advance ruling in respect of the following question:

Considering the expression 'any amount that the supplier is liable to pay' in section 15(2)(b), can the service provider be held liable for free of cost diesel, which is explicit contractual liability of the recipient of supply and therefore, free diesel is not includable in the value of service provided by the applicant.

4. The applicant were given an opportunity of personal hearing on 10.11.2022 and also on 12.12.2022. The applicant sought adjournment for the hearing scheduled on 10.11.2022. However the applicant vide their letter dated 08.12.2022, received by e-mail, requested this authority to permit them to withdraw their application quoting the reason that the expected contract has not been awarded to them and consequently the question is irrelevant and hence there is no need for a ruling on the query raised by them.

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

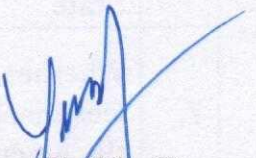
RULING

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


(Dr. M.P. Ravi Prasad)

Member
MEMBER

Karnataka Advance Ruling Authority
Place : Bengaluru
Date : 12-12-2022


(Kiran Reddy T)

Member

MEMBER
Karnataka Advance Ruling Authority
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-525, Gulbarga.
5. Office Folder.

