## 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 8/2025 Date: 27-03-2025

Present:

1. Sri Prathap Kumar S

Additional Commissioner of Commercial Taxes

. . . . Member (State)

2. Sri M.S. Prithvi

ibhay Mahadev

Palaka, Ben

Additional Commissioner of Customs & Indirect Taxes . . . . Member (Central)

| 1. | Name and address of the applicant                                     | SRI. VAIBHAV MAHADEV, Prop. M/s. Chinnapuri Silks, Sy. No.411/D, Gundegala Palya, Kollegala, Chamarajnagar, Bengaluru – 571440, Karnataka.                                  |
|----|---|---|
| 2. | GSTIN or User ID  | 29CFWPM9730A1ZY   |
| 3. | Date of filing of Form GST<br>ARA-01                                  | 07-05-2022  |
| 4. | Represented by  | Not Applicable  |
| 5. | Jurisdictional Authority - Centre                                     | The Commissioner of Central Taxes, Mysuru Commissionerate, Mysuru. (Chamarajanagar Range)   |
| 6. | Jurisdictional Authority –<br>State                                   | Assistant Commissioner of Commercial Taxes, LGSTO-211, Kollegala.   |
| 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. DC2901230055060 dated 11.01.2023. |

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

Sri. Vaibhav Mahadev, Prop. M/s. Chinnapuri Silks, (hereinafter referred to as 'The applicant'), Sy. No.411/D, Gundegala Palya, Kollegala, Chamarajnagar, Bengaluru – 571440, Karnataka, having GSTIN 29CFWPM9730A1ZY 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 intends to manufacture and supply silk yarns and for the said purpose intends to purchase Plant & Machinery under 90% subsidy from the Central and Karnataka State Government, which will be deposited in an Escrow account. The applicant, in this regard, sought advance ruling through the instant application.
- The Applicant have informed through email dated 12.03.2025 that they want to withdraw the application filed by them.
- In view of the above, we pass the following.

## RULING

The application filed by the Applicant for advance ruling is disposed off as withdrawn. h.J. Milt mi

(Prathap Kumar S)

Member

arnataka Advance Ruling Authority ace: Bengaluruso 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, Mysuru Commissionerate, Mysuru.
- 4. The Assistant Commissioner of Commercial Tax, LGSTO-211, Kollegala
- 5. Office Folder.



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(M.S. Prithvi)

Member

MEMBER Karnataka Advance Ruling Authority Bengaluru - 560 009