

**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 09/2024

Date : 28-02-2024

Present:

1. Dr. M.P. Ravi Prasad

Additional Commissioner of Commercial Taxes

. . . . Member (State)

2. Sri. Kiran Reddy T

Additional Commissioner of Customs & Indirect TaxesMember (Central)

1.	Name and address of the applicant	M/s. SRI SRINIVASA CONSTRUCTIONS INDIA PVT. LTD., Siva Shankar Nilayam, Opp. Shakthi Nursing Home, Talur Road, Ballari – 583 103, Karnataka.
2.	GSTIN or User ID	29AANCS5640J1ZS
3.	Date of filing of Form GST ARA-01	27-12-2023
4.	Represented by	Sri. Nikhil B Jain, C.A., & Authorised Representative
5.	Jurisdictional Authority – Centre	The Principal Commissioner of Central Tax, Belagavi Commissionerate, Belagavi.
6.	Jurisdictional Authority – State	ACCT, LGSTO-490, Ballari.
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. DC2912230202868 dated 20.12.2023.

**ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017
& UNDER SECTION 98(2) OF THE KGST ACT, 2017**

M/s. Sri Srinivasa Constructions India Pvt. Ltd., (herein after referred to as 'Applicant'), Siva Shankar Nilayam, Opp. Shakthi Nursing Home, Talur Road, Ballari – 583 103, Karnataka., having GSTIN 29AANCS5640J1ZS, 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 and KGST Act.



2. The applicant, registered under GST, stated that they are engaged in execution of various Government projects like Drinking Water Supply schemes, Road Works, Canal Works, Irrigation Works and construction of School/Hostel buildings, Government Employees Staff Quarters, Court Building etc.; the duration to execute the project could be minimum 6 months to a maximum of 2 to 3 years; the Government/Government Authorities make the land available ("work site") for all these projects where the contracted work is required to be carried out.

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

- a. Whether the applicant is required to add the work sites as additional place of business in their GST registration certificate?
- b. If the work site is required to be registered as additional place of business of the contractor then what is the address proof which will be required to be submitted by the applicant? Will the tender document/agreement entered into with Government/Government Authority will suffice as address proof for the purpose of processing the amendment application?
- c. If the work site is not required to be registered as additional place of business of the contractor then is it permissible for the contractor to procure the goods from his vendors (located within the state of Karnataka or outside) wherein the goods are directly delivered to the such work site? What are the documents that will be required to be carried along with such movement of goods?
- d. There are instances where the Contractor is required to move the goods from one location of the work site to another location of the work site, especially in case of road construction / drinking water supply work contracts. What are the documents which are required to be accompanied along with movement of goods?

PERSONAL HEARING PROCEEDINGS HELD ON 23.01.2024

4. Sri. Nikhil B Jain, C.A., & Authorised Representative of the applicant appeared for personal hearing proceedings, reiterated the facts narrated in their application and submitted their argument on maintainability of the instant application.

FINDINGS & DISCUSSION

5. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in pari-materia and have the same



provisions in like matters and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

6. We have considered the submissions made by the applicant in their application for advance ruling. We also considered the issues involved on which advance ruling is sought by the applicant and relevant facts along with the arguments made by the applicant & the submissions made by their learned representative during the time of hearing.

7. The applicant sought advance ruling in respect of the questions mentioned at para 3 supra. We proceed to examine, before going into the merits of the case, the maintainability of the instant application.

8. Section 97(2) of the CGST Act 2017 specifies the issues in respect which the questions shall be asked seeking advance ruling and the said section is as under:

97 (2) The question on which the advance ruling is sought under this Act, shall be in respect of,—

- (a) classification of any goods or services or both;*
- (b) applicability of a notification issued under the provisions of this Act;*
- (c) determination of time and value of supply of goods or services or both;*
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;*
- (e) determination of the liability to pay tax on any goods or services or both;*
- (f) whether applicant is required to be registered;*
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term*


10. It could be seen from the above that the authority can't give any decision on the issues that are not covered under Section 97(2) of the CGST Act 2017. In the instant case the applicant is already registered under GST and the questions on which advance ruling has been sought for are not covered under the issues mentioned under Section 97(2) supra. Thus the instant application is liable for rejection in terms of Section 98(2) of the CGST/KGST Act 2017.



11. In view of the above, we pass the following

RULING

The application filed by the Applicant for advance ruling is rejected, in terms of Section 98(2) of the CGST Act 2017.


(Dr. M.P. Ravi Prasad)
Member

Place : Bengaluru,

Date : 28-02-2024

MEMBER
Karnataka Advance Ruling Authority
Po, Bengaluru - 560 009

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 Principal Commissioner of Central Tax, Belagavi Commissionerate, Belagavi.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-490, Ballari.
5. Office Folder.


(Kiran Reddy T)
Member

MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

