

**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 ROM 03 / 2021**

**Date : 26-11-2021**

Present:

1. Dr. M. P. Ravi Prasad  
Additional Commissioner of Commercial Taxes . . . . Member (State)
2. Sri. T. Kiran Reddy  
Joint Commissioner of Customs & Indirect Taxes . . . . Member (Central)

1.	Name and address of the applicant	M/s. Alcoats, Plot No.242, Hebbal Industrial Area, Mysuru-570018.
2.	GSTIN or User ID	29AAHFA7052R1ZS
3.	Date of filing of ROM application	18-11-2021
4.	Represented by	--NA--
5.	Jurisdictional Authority – Centre	The Principal Commissioner of Central Tax, Mysore Commissionerate, Vinaya Marga, Siddhartha Nagar, Mysuru-570 011.
6.	Jurisdictional Authority – State	ACCT, LGSTO-190, Mysuru.

**RECTIFICATION ORDER UNDER SECTION 102 OF THE CGST ACT,  
2017 & UNDER SECTION 102 OF THE KGST ACT, 2017**

M/s. ALCOATS (herein after referred to as “Applicant”), Plot No.242, Hebbal Industrial Area, Mysuru – 570 018, having GSTIN 29AAHFA7052R1ZS, have filed an application for rectification of mistake (ROM) under Section 102 of CGST Act, 2017 and Section 102 of KGST Act, 2017 against the ruling passed by this authority vide Order No. KAR ADRG 62/2021 dated 29/10/2021.

2. The applicant filed the instant application to bring to the notice of this authority, for rectification of two mistakes apparent on record, that (i) the name of the authorised representative of the applicant has been incorrectly mentioned at page 1 & para 7 of page 3 as Sri. Sridharan Bhat where as the correct name is Sri. Shivaram Bhat and (ii) the constitution of the applicant has been wrongly



mentioned as a "Private Limited Company" where as the applicant is a "Partnership Firm".

### **DISCUSSION & FINDINGS**

3. We have considered the submissions made by the Applicant in their application for rectification of alleged mistake. The applicant submitted that they do not require personal hearing and requested to issue the rectification order. We examined the copies of GST registration certificate of the applicant & also the letter of authorization of the applicant authorizing Sri. Shivaram Bhat, Chartered Accountant, enclosed to the instant application and observed that the mistakes, though are typographical errors, are apparent on record & needs rectification.

4 In view of the above we rectify the aforesaid mistakes that are apparent on record & brought to our notice. The name of the authorised representative of the applicant stands corrected as "Sri. Shivaram Bhat" at page 1 & para 7 of page 3 and also the constitution of the applicant stands corrected as "Partnership Firm" at para 6 of page 2 of the ruling passed by this authority vide Order No. KAR ADRG 62/2021 dated 29/10/2021.

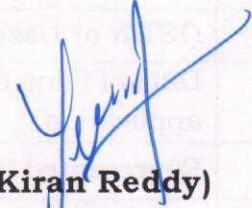


**(Dr. M.P. Ravi Prasad)**

**Member**

**Karnataka Advance Ruling Authority**

Place : Bengaluru - 560 009



**(T. Kiran Reddy)**

**Member**

**MEMBER**

**Karnataka Advance Ruling Authority**

Bengaluru - 560 009

Date : 26-11-2021

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 Principal Commissioner of Central Tax, Mysore Commissionerate, Mysuru.

The Assistant Commissioner of Commercial Taxes, LGSTO-190, Mysuru.

5. Office Folder.

