

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

**Advance Ruling No. KAR ADRG 12 / 2018**

**Dated : 29<sup>th</sup> June, 2018**

Present:

1. Sri. Harish Dharnia,  
Joint Commissioner of Central Tax,  
Bangalore West Commissionerate,  
Bengaluru.

Member (Central Tax)

2. Dr. Ravi Prasad M.P.  
Joint Commissioner of  
Commercial Taxes (Vigilance)  
Bengaluru

Member (State Tax)

1.	Name and address of the applicant	M/s UltraTech Cement Limited, unit : Rajashree cement Works, Aditya Nagar, Malkhed Road, Kalaburagi (Gulbarga), Karnataka
2.	GSTIN or User ID	29AAACL6442L1Z6
3.	Date of filing of Form GST ARA-01	17-04-2018
4.	Represented by	---NA---
5.	Jurisdictional Authority - Centre	---NA---
6.	Jurisdictional Authority - State	LVO -520, Gulbarga
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000-00 CGST : Rs.5,000/- and SGST: Rs.5,000-00 CIN: SBIN18042900068096 dated 11.04.2018.

**ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS AND SERVICE TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF SECTION 98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017**

M/s UltraTech Cement Limited, unit : Rajashree cement Works, Aditya Nagar, Malkhed Road, Kalaburagi (Gulbarga), Karnataka (herein after referred to as Applicant) having GSTIN number 29AAACL6442L1Z6, have filed an application, on 17.04.2018, for advance ruling under Section 97 of CGST Act, 2017, KGST Act, 2017 & IGST Act, 2017 read with rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST ARA-01. They also enclosed copy of challan for Rs.10,000/- (CGST - Rs.5,000/- & SGST

- Rs.5,000/-) bearing CIN number SBIN18042900068096 dated 11.04.2018.

2. The Applicant is engaged in the manufacture and supply of cement and clinker & supplies the said goods to the authorized dealers / stockists, under the cover of tax invoice after discharging the applicable GST and the said dealers supply the same in the regional markets to the ultimate customers. At times due to dynamic market conditions the dealers sell the goods at the price lower than their cost price and in such cases the applicant pays certain amount as 'rate difference' commonly known as 'Trade Discount'.

3. In view of the above, the Applicant has sought for Advance Ruling on the question that "Whether the amount paid to dealer towards 'rate difference' post supply can be considered for the purpose of arriving at the 'transaction value' in terms of Section 15 of the Central Goods and Service Act'2017?". But the Applicant requested to permit them to withdraw the application filed for advance ruling vide their letter dated 18.05.2018, even prior to personal hearing.

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

### **R U L I N G**

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

  
29.06.2018

(Harish Dharnia)

MEMBER

Karnataka Advance Ruling Authority  
Place : Bengaluru - 560 009  
Date : 29.06.2018



(Dr. Ravi Prasad M.P.)

Member  
MEMBER

Karnataka Advance Ruling Authority  
Bengaluru - 560 009

To,

The Applicant

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone,  
Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Asst. Commissioner, LVO-520, Gulbarga.

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