

**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 29/2025

Date : 28-07-2025

Present:

1. Sri. Prathap Kumar S

Additional Commissioner of Commercial Taxes

... Member (State)

2. Sri. Kalyanam Rajesh Rama Rao

Additional Commissioner of Customs & Indirect Taxes

... Member (Central)

1.	Name and address of the applicant	M/s. CHEFTALK FOOD AND HOSPITALITY SERVICES PVT. LTD., 1 st , 2 nd and 3 rd Floor, Site No.1, House List No.2, 18th Cross, 5th Ward, Munireddy Layout, Mangammanapalya, Bangalore - 560068
2.	GSTIN or User ID	29AAFCC7584D1ZE
3.	Date of filing of Form GST ARA-01	09.12.2024
4.	Represented by	Sri Jesu Navin Nishchal, FCA & Authorised Representative
5.	Jurisdictional Authority – Centre	The Principal Commissioner of Central Taxes, Bangalore South GST Commissionerate, Bengaluru
6.	Jurisdictional Authority – State	LGSTO-15 A, Bengaluru
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. DC2905240065715 dated:14.05.2024

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

M/s. Cheftalk Food And Hospitality Services Private Limited, Site No.1, House List No.2, 18th Cross, 5th Ward, Munireddy Layout, Mangammanapalya, Bangalore – 560068 having GSTIN 29AAFCC7584D1ZE 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 the KGST Act.



2. The Applicant is a private limited company registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017. The Applicant is engaged in providing food catering services to various corporates and also supply food to Indira Canteen as per the orders and thus sought advance ruling as to *Whether the subsidy received from the state government forms part of the consideration under section 2(31) of CGST Act.*

3. Section 98(2) proviso (i) of the CGST Act 2017 stipulates that "the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act". In the instant case, admittedly proceedings have already been initiated and even an Audit Report dated 25.11.2024 under section 65 (6) of the KGST & CGST Act, 2017 has also been issued by the Deputy Commissioner of Commercial Taxes (Audit)-4.8, DGSTO-4.

4. Sri Jesu Navin Nishchal, FCA, Duly Authorised Representative of the applicant appeared for personal hearing proceedings held on 05.06.2025 and reiterated the facts narrated in their application and admitted that the proceedings have been initiated against them on the impugned issue. Thus the instant application is liable for rejection, in terms of Section 98(2) proviso (i) of the CGST Act 2017.

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

RULING


The application filed by the Applicant for advance ruling is rejected in terms of Section 98(2) proviso (i) of the CGST Act 2017, as the proceedings on the issue have already been initiated.


(Prathap Kumar.S)

Member

Karnataka Advance Ruling Authority
Place: Bengaluru-560 009

Date: 28.07.2025


(Kalyanam Rajesh Rama Rao)

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 Principal Commissioner of Central Tax, Bangalore South Commissionerate, Bengaluru
4. The Assistant Commissioner of Commercial Taxes, LGSTO-15 A, Bengaluru
5. Office Folder.

