

T. NO-89/2024-25

**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 37/2024

Date : 28-10-2024

Present:

1. Sri. Kiran Reddy T

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

2. Sri. Prathap Kumar S

Additional Commissioner of Commercial Taxes . . . Member (State)

1.	Name and address of the applicant	M/s.CRIYAGEN AGRI & BIOTECH PRIVATE LIMITED, 71/5, Neelamangala Highway Road, Kareem Sonnenahalli, Doddaballapur Taluk, Bengaluru Rural District, Karnataka-562 163
2.	GSTIN or User ID	29AADCC4142P1ZB
3.	Date of filing of Form GST ARA-01	04-05-2023
4.	Represented by	Miss Amita Ganapathy, Sr. Scientist & Authorised Representative
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bangalore North Commissionerate, Bengaluru. (Range-DND9)
6.	Jurisdictional Authority - State	ACCT, LGSTO-153, Rajipur, Doddaballapur-561 203.
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. DC2905230014869 dated 03.05.2023.

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

M/s. Criyagen Agri & Biotech Private Limited (herein after referred to as 'Applicant'), 71/5, Nelamangala Highway Road, Kareem Sonnenahalli, Doddaballapur Taluk, Bengaluru Rural District, Karnataka-562 163, having GSTIN 29AADCC4142P1ZB, have filed an application for Advance Ruling under Section 97

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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 stated that they are manufacturers of Agro inputs like Organic manures, Biofertilisers and Fertilisers; they are pioneers in inventing new products for sustainable agriculture; they are launching their new products 'Total-20/F-20 Soil Application', 'Total-20/F-20 (WSG)', 'PH-50/Potassium Humate Granules', 'BO'N' and 'Amino-G'. Thus, the applicant has sought advance ruling in respect of the following question:

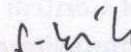
What is the HSN codes & GST rates applicable to our new products by name 'Total-20/F-20 Soil Application', 'Total-20/F-20 (WSG)', 'PH-50/Potassium Humate Granules', 'BO'N' and 'Amino-G' ?

4. The applicant was given an opportunity of personal hearing on 13.07.2023 and Miss Amita Ganapathy, Sr. Scientist and duly Authorised Representative of the applicant attended the hearing and reiterated the facts narrated in the application. However, the applicant vide their vide e-mail dated 23.10.2024, requested this authority to permit them to withdraw their application.

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

R U L I N G

The application filed by the applicant for advance ruling is disposed off as withdrawn.


(Prathap Kumar S)
Member

MEMBER

Place: Bengaluru Ruling Authority

Date : 28-10-2024 560 009


(Kiran Reddy T)
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 Commissioner of Central Tax, Bangalore North Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-153, Doddaballapur.

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