

**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 18/2024**

**Date : 25-06-2024**

Present:

**1. Dr. M.P. Ravi Prasad**

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

**2. Sri. Kiran Reddy T**

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

1.	Name and address of the applicant	M/s. CONCEPT COLOUR TECNIKS PRIVATE LIMITED, C-97, KSSIDC Industrial Estate, Hosur Road, Bommasandra, Beangaluru-560099.
2.	GSTIN or User ID	29AABCC6549A1ZT
3.	Date of filing of Form GST ARA-01	-Not Applicable-
4.	Represented by	-Not Applicable-
5.	Jurisdictional Authority – Centre	The Principal Commissioner of Central Taxes, Bengaluru South Commissionerate, Bengaluru.
6.	Jurisdictional Authority – State	ACCT, LGSTO-26, Bengaluru.

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

M/s. Concept Colour Tecniks Private Limited, C-97, KSSIDC Industrial Estate, Hosur Road, Bommasandra, Beangaluru-560099, having GSTIN 29AABCC6549A1ZT have filed an application, online, 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.

2. The Applicant provides job work of 'Powder Coating' and 'Phosphating' for customer's materials by using phosphating chemicals and epoxy polyester powder.

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

- a. CGST and SGST rates as on powder coating for customer's materials - use of phosphating chemicals and epoxy-polyester powder for aesthetic purpose.
- b. CGST and SGST rate as on phosphating for customer's materials - use of phosphating chemicals for corrosion prevention.

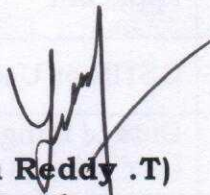
4. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 18.03.2024 that they intend to withdraw the application and requested to permit them to withdraw the instant application.

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

### **RULING**

The application filed by the applicant for advance ruling is disposed off as withdrawn.

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

  
**(Kiran Reddy .T)**  
**Member**

Place : Bengaluru,

Date : 25-06-2024

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, Bengaluru South Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-26, Bengaluru.
5. Office Folder