

**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 20/2024

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. DEV AGRO TOOLS PVT. LTD., No. 307, Ground Floor, A T Halli, 9 th Cross, Shanathi Nagar, Bengaluru-560 027.
2.	GSTIN or User ID	29AAACD5853H1ZI
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-40, Bengaluru,

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

M/s. Dev Agro Tools Private Limited, No. 307, Ground Floor, A T Halli, 9th Cross, Shanathi Nagar, Bengaluru-560027 having GSTIN 29AAACD5853H1ZI 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, in form GST ARA-01.

2. The Applicant stated that they are a Proprietary concern, manufacturers of “sickles”, a manually operated tool used by rural agricultural labours and farmers for harvesting cereal crops, classifiable under HSN Code 8201 and thus is exempted from GST. Further they purchase wooden handle, for their product

sickle, manufactured out of waste wood/ fire wood, by the manufacturers in chennapattana, Karnataka, most of which are not registered under GST.


3. In view of the above, the applicant sought advance ruling in respect of the question "Whether 'Wooden handle' is exempted from GST which is manufactured by handi craft industries from Chanapattana, Karnataka?"

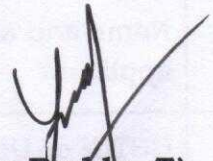
4. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 06.05.2024 that they intend to withdraw the application in the changed scenario and requested to permit them to withdraw the instant application.

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-40, Bengaluru.
5. Office Folder