

**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 19/2024

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. FORTUNE AGRO IMPEX, No.343, Fortune House, Kengunte 1st Main, Mallathahalli Lake Road, 9th Block Sir M Vishvesvaraya Layout, Bengaluru- 560056.
2.	GSTIN or User ID	29AABFF9815D1ZF
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 West Commissionerate, Bengaluru.
6.	Jurisdictional Authority - State	ACCT, LGSTO-61, Bengaluru.

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

M/s. Fortune Agro Impex, No.343, Fortune House, Kengunte 1st Main Mallathahalli Lake Road, 9th Block Sir M Vishvesvaraya Layout, Bengaluru - 560056 having GSTIN 29AABFF9815D1ZF 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 stated that they are dealers in Agricultural Machinery & Implements and its spares & accessories; they import the said goods by paying applicable IGST and sell the said goods locally by charging & collecting CGST & KGST through their dealers all over Karnataka; they have to supply their products directly

to the farmers, only at subsidized cost; a Circular from the Joint Commissioner of Agricultural Department insisted them not to collect GST on subsidy availed from Central & State Government.

3. The applicant, in view of the above, sought advance ruling in respect of the question "Whether the GST is applicable or not on subsidy to the farmers"?

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.

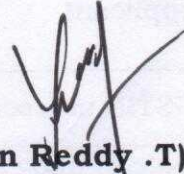
5. In view of the above, we pass the following,

R U L I N G

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 West Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-61, Bengaluru.
5. Office Folder