

**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 29/2024

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. GRASIM INDUSTRIES LIMITED, P.B.Road, Kumarapatnam, Haveri - 581123, Karnataka.
2.	GSTIN or User ID	29AAACG4464B1ZU
3.	Date of filing of Form GST ARA-01	-Not Applicable-
4.	Represented by	-Not Applicable-
5.	Jurisdictional Authority - Centre	The Commissioner of Central Taxes, Bengaluru North West Commissionerate, Bengaluru.
6.	Jurisdictional Authority - State	ACCT, LGSTO-360, Ranebennur.

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

M/s. Grasim Industries Limited, P.B. Road, Kumarapatnam, Haveri, Karnataka - 581123 having GSTIN 29AAACG4464B1ZU 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 manufacturers of Viscose Staple Fibre (HSN 55041000), Sodium Sulphate (HSN 28331990), Sulphuric Acid (HSN 28070010) and Carbon Di-Sulphide (HSN 28131000); the main raw material for manufacture of Viscose Staple Fibre is "wood pulp", manufactured by consuming Debarked Eucalyptus pulp wood, which is being procured by the applicant from different suppliers in Karnataka, in

the form of logs and in rough condition, who classify the same under HSN 4403 9800 and charge 18% GST; some of the suppliers are supplying the similar wood classifying the same under HSN 4401 3900 and charging GST of 5%.

3. In view of the above, the applicant has sought advance ruling in respect of the classification of the Debarked Eucalyptus wood. The applicant contended that the impugned product merits classification under Chapter heading 4403 and accordingly attracts 18% GST.

4. The applicant, though can't seek advance ruling in respect of the inputs /consumables being procured by them as the question has to be in relation to their outward supply being undertaken or proposed to be undertaken in terms of Section 95(a) of the CGST Act 2017, has not submitted the hard copies of the instant application and on enquiry informed through e-mail dated 14.03.2024 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 Commissioner of Central Tax,
Bengaluru North West Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-360, Ranebennur.
5. Office Folder