

**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 67 / 2021

Date : 29-11-2021

Present:

1. Dr. M. P. Ravi Prasad
Additional Commissioner of Commercial Taxes Member (State)
2. Sri. T. Kiran Reddy
Joint Commissioner of Customs & Indirect TaxesMember (Central)

1.	Name and address of the applicant	Sri. Imtiyaz Maqboolsab Nandgaon, M/s NANDAGAON TRADERS, CMC No.586/588/2, Plot No.5, C S Patil Building, C Block, APMC Yard, Ranebennur-581 115, Karnataka.
2.	GSTIN or User ID	29AWGPN5462K1ZY
3.	Date of filing of Form GST ARA-01 (ARN date)	15.05.2019
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bengaluru North-West Commissionerate, Bengaluru (Range-BNWD8)
6.	Jurisdictional Authority - State	ACCT, LGSTO-360, Ranebennur,
7.	Whether the payment of fees discharged and if yes, the amount and CIN	No, discharged fee of Rs.5,000/- only under KGST Act vide CIN RBIS19052900032712 dated 08.05.2019

**ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017
& UNDER SECTION 98(2) OF THE KGST ACT, 2017**

Sri Imtiyaz Maqboolsab Nandgaon, M/s. Nandgaon Traders, CMC No.586/588/2, Plot No.5, C S Patil Building, C Block, APMC Yard, Ranebennur-581115, having GSTIN 29AWGPN5462K1ZY, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of the CGST Rules, 2017 and Section 97 of the KGST Act, 2017 read with Rule 104 of the KGST Rules, 2017, in form GST ARA-01 discharging the fee of Rs.5,000/only under the KGST Act.

Nandgaon Traders

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2. The Applicant is a proprietary concern, registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST Act respectively). The Applicant is a trader of Tamarind seeds.

3. The applicant has sought advance ruling in respect of the question that "Whether Tamarind seeds are taxable or exempt under GST Act"

4. The Applicant, vide their letter dated 16.08.2021, has informed this authority that they wish to withdraw their application. Further the applicant has to discharge fee of Rs.5,000/- each in terms of Section 97(1) of the CGST Act 2017 as well as KGST Act 2017, whereas the applicant has discharged the fee of Rs.5,000/- only under KGST Act 2017 and hence the instant application is liable for rejection under Section 98(2) of CGST Act 2017.

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

RULING

The application filed by the Applicant for advance ruling is hereby rejected for the reasons mentioned above.


(Dr.M.P.RaviPrasad)

Member
MEMBER

Karnataka Advance Ruling Authority
Bangaluru - 560 009
Date : 29-11-2021


(T. Kiran Reddy)

Member
MEMBER

Karnataka Advance Ruling Authority
Bangaluru - 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, Bengaluru North-West Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-360, Ranebennur

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