

**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 69 / 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 Taxes . . . .Member (Central)

1.	Name and address of the applicant	M/s. Johnson Lifts Pvt. Ltd., No.40, 5th Main Road, K.S.I.D.C. Industrial Estate, Rajaji Nagar, Bengaluru - 560 010.
2.	GSTIN or User ID	29AAACJ0838Q1Z2
3.	Date of filing of Form GST ARA-01	23.05.2019
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Tax, Bengaluru west Commissionerate, Bengaluru. (Range-BWD2)
6.	<b>Jurisdictional Authority - State</b>	ACCT, LGSTO-100, Bengaluru
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 SBIN19052900315847 dated 23.05.2019.

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

M/s. Johnson Lifts Private Limited, No.40, 5th Main Road, K.S.I.D.C. Industrial Estate, Rajaji Nagar, Bengaluru - 560 010, having GSTIN 29AAACJ0838Q1Z2, have filed an application 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 the KGST Rules, 2017, in form GST ARA-01 discharging the fee of Rs.5,000/-only under the KGST Act.

2. The Applicant is a Private Limited Company 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  
# : Johnson Lifts



respectively). The Applicant is engaged in the business of supplying, erecting and commissioning of elevators and escalators in building.

3. The applicant has sought advance ruling in respect of the following questions:

- a. Whether Sl.No.3(v)(b) of Notification 11/2017-CT(Rate)-6% CGST is available, when-
- a) Such buildings consists of more than one residential unit and falls under the definition of "residential complex"

4. The Applicant, vide their e-mail dated 26.08.2021, informed this authority that they withdraw their application, filed for Advance ruling. Further the applicant has to discharge fee of Rs.5,000/- each under CGST Act 2017 as well as KGST Act 2017 as per Section 97(1), whereas the applicant has discharged the fee of Rs.5,000/- under KGST Act 2017 only 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.Ravi Prasad)**  
**Member**

Karnataka Advance Ruling Authority  
Place : Bengaluru,  
Date : 29-11-2021  
Bengaluru - 560 009

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

Karnataka Advance Ruling Authority  
Bengaluru - 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 Principal Commissioner of Central Tax, Bengaluru West Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-100, Bengaluru.

5. Office Folder

# : Johnson Lifts

