

**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 17/2024

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 TaxesMember (Central)

1.	Name and address of the applicant	M/s. KMS COACH BUILDER PRIVATE LIMITED, Survey No.125/1B, Mysore Road, Kengeri Village, Bengaluru South Taluk, Bengaluru - 560060
2.	GSTIN or User ID	29AADCK0734D1ZU
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. KMS Coach Builder Private Limited, Survey No.125/1B, Mysore Road, Kengeri Village, Bengaluru South Taluk, Bengaluru - 560060 having GSTIN 29AADCK0734D1ZU 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 KGST Rules, 2017.

2. The Applicant stated that they are engaged in construction of bus bodies mainly for Transport Corporation of Karnataka; the chassis is supplied to them and the body is built on the chassis by the materials and labour procured by them; they are charging GST @ 28% on the said transaction / activity; some of their local

competitors are charging 18% GST and thus they filed the instant application seeking advance ruling on the rate of GST applicable to the impugned activity.

3. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 16.08.2021 requested to permit them to withdraw the instant application.

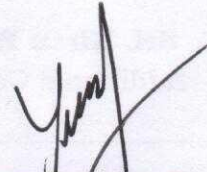
4. In view of the above, we pass the following,

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The application filed by the applicant for advance ruling is disposed off as withdrawn.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 West Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-61, Bengaluru.
5. Office Folder