

**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 71 / 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	Smt. Maddi Sumalatha, Prop. M/s Sri Venkataramana Agencies, No.82, "F" Block, Gopala Gowda Extension, Shimoga-577 205, Karnataka.
2.	GSTIN or User ID	29BLIPS8061D1ZQ
3.	Date of filing of Form GST ARA-01	08.04.2019
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Mysuru Commissionerate, Mysuru. (Shivamogga Division, Shivamogga North-Range)
6.	<b>Jurisdictional Authority – State</b>	ACCT, LGSTO-223, Shivamogga,
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 SBIN19042900054476, dated 08.04.2019

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

Smt.Maddi Sumalatha, Prop. M/s. Sri Venkataramana Agencies, No.82, F Block, Gopala Gowda Extension, Shimoga-577 205, having GSTIN 29BLIPS8061D1ZQ, 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, in form GST ARA-01 discharging the fee of Rs.5,000/- only under KGST Act.



# : Maddi Sumalatha (Venkataramana Agencies)



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 into wholesale business in supply of "Areca leaf plates" (machine pressed)

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

*"Rate of GST applicable to "Areca Leaf Plates"(machine pressed)*

4. The Applicant, vide their e-mail dated 29.10.2021, 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 the KGST Act 2017, whereas the applicant has discharged the fee of Rs.5,000/- under the KGST Act 2017 only and hence the instant application is liable for rejection under Section 98(2) of the 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,  
Bengaluru - 560 009

Date : 29-11-2021

  
**(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 Commissioner of Central Tax, Mysuru Commissionerate, Mysuru.
4. The Asst. Commissioner, LGSTO-223, Shivamogga.
5. Office Folder