

**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 80/ 2021**

**Dated: 31.12.2021**

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. Madhus Tyre Care, No.05/106nc, Madhus Tyre Care, New Sayyaji Rao Road, Bamboo Bazaar, Mysore-570021.
2.	GSTIN or User ID	29ACJPP2161L1Z6
3.	Date of filing of Form GST ARA-01	20-11-2021
4.	Represented by	Sri M. Perumal, Chartered Accountant
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Taxes, Mysuru GST Commissionerate, Bannimantap Division Range, Bamboo Bazar Range
6.	<b>Jurisdictional Authority - State</b>	ACCT, LGSTO-205, Mysuru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000-00 under CGST Act & Rs.5,000-00 under SGST vide CIN SBIN21082900542697 Dated 31-08-2021

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

M/s. Madhus Tyre Care, (hereinafter referred to as the 'Applicant') No.05/106nc, Madhus Tyre Care, New Sayyaji Rao Road, Bamboo Bazaar, Mysore-570021 having GSTIN 29ACJPP2161L1Z6 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/- each under the CGST Act and the KGST Act.



2. The Applicant is a Proprietorship 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/SGST Act respectively). The Applicant is a dealer in tyres and tubes and is also involved in providing car alignment and wheel balancing services.

3. The applicant states that in order to ensure the customers are aware of value of each product tax invoices are raised inclusive of GST and the breakup of taxable value and GST is given in a separate column below the invoice. Hence the applicant filed the instant application seeking advance ruling in respect of the following questions:

- i. Whether the tax invoice proposed to be issued by the assessee satisfies section 31 of GST Act?
- ii. Whether the tax invoice proposed to be issued by the assessee satisfies Rule 46 of GST Rules?
- iii. Whether the total amount (inclusive of GST) shown in the main portion of the bill be interpreted as the taxable value under section 31 of GST Act and Rule 46 of GST Rules?

#### **PERSONAL HEARING/ PROCEEDINGS HELD ON 26-11-2021**

4. Sri M. Perumal, Chartered Accountant and Authorised Representative of the applicant appeared for personal hearing proceedings held on 26-11-2021 and reiterated the facts narrated in their application.

#### **FINDINGS & DISCUSSION**

5. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in pari-materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

6. We have considered the submissions made by the applicant in their application for advance ruling. We have also considered the issues involved on which advance ruling is sought by the applicant and the relevant facts along with the arguments made by the applicant and also their submissions made by their learned representative during the time of hearing.

7. Section 97(2) of CGST Act 2017 specifies the questions on which advance ruling to be sought and the same is reproduced below:

#### **Section 97. Application for advance ruling.-**

1) .....

2) The question on which the advance ruling is sought under this Act,

Madhus Tyre Care



shall be in respect of,-

- (a) classification of any goods or services or both;
- (b) applicability of a notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or services or both;
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

8. Since the questions on which advance ruling is sought by the applicant is not covered under section 97(2) of CGST Act 2017, the questions cannot be answered.

9. In view of the foregoing, we pass the following

**RULING**

The questions cannot be answered as it is not in the purview of jurisdiction of this Authority.

  
**(Dr. M.P. Ravi Prasad)**

MEMBER

Karnataka Advance Ruling Authority  
Place: Bengaluru, 560 009

  
**(T. Kiran Reddy)**

MEMBER

Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Date: 31.12.2021

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, Mysuru GST Commissionerate, Bannimantap Division Range, Bamboo Bazar Range, Mysuru.
4. The Assistant Commissioner of Commercial Tax Office, LGSTO-205, Mysuru.

5. Office Folder.

