

**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 66 / 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 Metalex Steel Strips Pvt. Ltd., Plot No. 158/159, KIADB Industrial Area, Jigani Link Road, Bommasandra, Bengaluru-562 106.
2.	GSTIN or User ID	29AAF4924P1ZT
3.	Date of filing of Form GST ARA-01	22.11.2019
4.	Represented by	--Not Applicable--
5.	<b>Jurisdictional Authority - Centre</b>	Principal Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru. (Range-CSD9)
6.	Jurisdictional Authority - State	ACCT, LGSTO-27, 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 SBIN19112900058321, dated 08.11.2019.

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

M/s Metalex Steel Strips Private Limited, Plot No.158/159, KIADB Industrial Area, Jigani Link Road, Bommasandra, Bengaluru - 561 206, having GSTIN 29AAF4924P1ZT 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.

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

# Metalex Steel Strips- rejection



respectively). The Applicant does job work of slitting, cut to length and matt finishing of stainless steel sheets with HSN code 9988.

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

*"We do job work of slitting, cut to length and matt finishing of stainless steel sheets with HSN code 9988. Further above type of job work what value to be mentioned in e-way bill whether goods value or job work charges only."*

4. The Applicant, vide their letter dated 17.08.2021, requested this authority to permit them to withdraw the instant application filed for advance ruling, for the reason that, they have got the clarifications for the question from Circular No.126/45/2019-GST dated 22.11.2019, issued by CBIC.

5. However, the issue on which the applicant has sought advance ruling is not in respect of any of the issues covered under Section 97(2) of the CGST/KGST Act 2017. 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/- under KGST Act 2017 only and hence the instant application is liable for rejection under Section 98(2) of CGST Act 2017.

6. 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  
Place : Bengaluru,  
Date : 29/11/2021

  
**(T. Kiran Reddy)**

**Member  
MEMBER**

Karnataka Advance Ruling Authority  
Bengaluru-560 009

To,

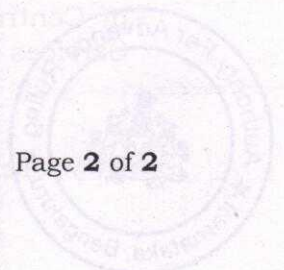
The Applicant

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 South Commissionerate, Bengaluru.
- 4) The Asst. Commissioner, LGSTO-27, Bengaluru.  
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