

**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 28/2024**

**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 Taxes . . . . Member (Central)

1.	Name and address of the applicant	M/s METAYAGE IP STRATEGY CONSULTING LLP, No.207, EGPI Arcadia 32, Banaswadi Main Road, Jai Bharath Nagar, Bengaluru- 560033
2.	GSTIN or User ID	29AAVFM9996N1ZL
3.	Date of filing of Form GST ARA-01	-Not Applicable-
4.	Represented by	-Not Applicable-
5.	Jurisdictional Authority - Centre	The Commissioner of Central Taxes, Bengaluru East Commissionerate, Bengaluru.
6.	Jurisdictional Authority - State	ACCT, LGSTO-57, Bengaluru.

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

M/s. Metayage IP Strategy Consulting LLP, No.207, EGPI Arcadia 32, Banaswadi Main Road, Jai Bharath Nagar, Bengaluru- 560033 having GSTIN 29AAVFM9996N1ZL have filed an application, online, 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 a Limited Liability Partnership firm and also a legal service firm under the Patent Act 1970; they provide property protection services like drafting and filing patent, trademark and copyright applications for their clients in India and elsewhere; they file the patent applications with the Indian Patent Office as a qualified and recognized Patent Agent, not as a lawyer per se, as they are authorised to practice Patent Law in India; the applications, forms and other documents, prepared by

the applicant are also filed by other trade mark attorneys or patent practitioners in other countries.

3. The applicant classified their service as "Business and Production Service", under the SAC 998213, covered under "Legal Service" having description Legal Documentation and Certification Services concerning Patents, Copyrights and Other Intellectual Property Rights; they have been charging, collecting and paying GST on both i.e. the service fees received by them and also the service fee paid by them to foreign attorneys treating the same as import of service.

4. In view of the above, the applicant sought advance ruling in respect of the question that "Who is liable to discharge GST in respect of the Legal Services as the said services are covered under reverse charge mechanism"

5. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 01.03.2024 that they intend to withdraw the application and requested to permit them to withdraw the instant application.

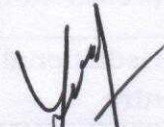
6. In view of the above, we pass the following,

### **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 Commissioner of Central Tax, Bengaluru East Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-57, Bengaluru.
5. Office Folder