

**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 65 / 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 TaxesMember (Central)

1.	Name and address of the applicant	M/s NPS Industries, No.3, Industrial Estate, Gokul Road, Hubli, Dharwad-580030.
2.	GSTIN or User ID	29AAFFN6283R1ZA
3.	Date of filing of Form GST ARA-01	20.11.2018
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	Principal Commissioner of Central Tax, Belagavi Commissionerate, Belagavi (Dharwad-C –Range, Dharwad Division)
6.	Jurisdictional Authority – State	ACCT, LGSTO-320, Hubli.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	No, discharged fee of Rs.4,950/- only under KGST Act vide CIN SBIN18112900170403, dated 19.11.2018, Rs.25/- under KGST Act and Rs.25/- under CGST Act vide CIN SBIN18042900189673 dated 18.04.2018.

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

M/s. NPS Industries, No.3, Industrial Estate, Gokul Road, Hubli, Dharwad-580030, having GSTIN 29AAFFN6283R1ZA, 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.4,975/only under the KGST Act and Rs.25/- only under CGST Act.

The Applicant is a partnership firm, registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017.
: NPS Industries-Rejection



Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST Act respectively). The Applicant is a manufacturer of tractor trailers. The applicant filed the instant application to get the clarity on the rate of tax on trailers used for agriculture purposes that do not have automated loading or unloading facility.

3. In view of the above, the applicant has sought advance ruling in respect of the following questions:

- i. Rate of tax on trailers registered to be used for agriculture purposes.
- ii. Rate of tax on trailers without tipping kit and to be registered for use for agricultural purposes.

4. The Applicant, vide their letter dated 16.08.2021, requested to permit them to withdraw the instant application, filed for advance ruling. 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.4,975/- only under the KGST Act 2017 & only Rs.25/- under the CGST Act 2017 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
MEMBER

Karnataka Advance Ruling Authority

Place : Bengaluru,
Date : 29-11-2021
Bengaluru - 560 009


(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, Belagavi Commissionerate, Belagavi
4. The Asst. Commissioner, LGSTO-320, Hubli.
5. Office Folder

