

**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 16/2024**

**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	Smt. NALINA SONNEGOWDA, PROP. M/s. LEKHANA BUILDERS, Shop No.3, Survey No.36/2, Near Hancharahalli Gate, Mandur Village, Bengaluru- 560049.
2.	GSTIN or User ID	29HREPS1612A1ZZ
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-37, Bengaluru.

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

Smt. Nalina Sonnegowda, Proprietrix M/s. LEKHANA BUILDERS, Shop No.3, Survey No.36/2, Near Hancharahalli Gate, Mandur Village, Bengaluru- 560049 having GSTIN 29HREPS1612A1ZZ 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 intends to procure chia seeds (Chia is an edible seed that comes from the desert plant Salvia Hispnic) from farmers and vendors and supply the same as food item in wholesale (not for sowing purpose).



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

- a. HSN Code for Chia seed supply
- b. Taxability of Chia Seeds under GST Act

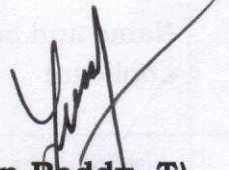
4. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 13.03.2024 that they did not start the business due to covid and other circumstances and thus requested to permit them to withdraw the instant application.

5. 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The application filed by the applicant for advance ruling is disposed off as withdrawn.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-37, Bengaluru.
5. Office Folder