

**THE AUTHORITY FOR ADVANCE RULING  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560009**

**Advance Ruling No. KAR ADRG 04/2024  
Date: 29.01.2024**

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 PARIWAR HOUSING CORPORATION No.167, 18th Main, 4th T Block, Jayanagar, Bengaluru-560041
2.	GSTIN or User ID	29AANFP7396M1Z2
3.	Date of filing of Form GST ARA-01	21.07.2023
4.	Represented by	Sri. Vishwanath Bhatt Cost Accountant
5.	<b>Jurisdictional Authority - Centre</b>	LGSTO 90, Bengaluru
6.	Jurisdictional Authority - State	The Principal Commissioner of Central Taxes, Bengaluru South GST Commissionerate South Division-6, Range - Range-CSD6, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act & Rs.5,000/- under KGST Act through debit from Electronic Cash Ledger vide reference No. DC2907230109773 dated 17.07.2023.

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

M/s Pariwar Housing Corporation, No.167, 18th Main, 4th T Block, Jayanagar, Bengaluru-560041, (hereinafter referred to as 'The applicant') having GSTIN number 29AANFP7396M1Z2, have filed an application for Advance Ruling under Section 97 of CGST Act 2017 and KGST Act 2017 read with Rule 104 of CGST Rules 2017 & 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 partnership firm, registered under the provisions of Central Goods and Services Tax Act, 2017, as well as Karnataka Goods and Services Tax Act, 2017 (herein after referred to as the CGST Act and KGST / SGST Act respectively). The applicant is engaged in the business of real estate activities like constructing residential apartments and commercial complexes.

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

1. Whether the value as on JDA agreement date agreement should be considered or the value as on date of transfer to be considered for the purpose of discharging the GST on landowners portion?

4. The Applicant, vide their letter (received in this office on 17.01.2024) has informed this Authority that they wish to withdraw their application.

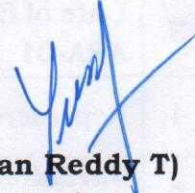
5. In view of the above we pass the following.

### **RULING**

The Application filed by the Applicant for advance ruling is hereby disposed for the reason "withdrawn by the applicant".



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



**(Kiran Reddy T)**  
**Member**

Place: Bengaluru,

Date: 29.01.2024

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 Principal Commissioner of Central Tax, Bengaluru South GST Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-90, Bengaluru.
5. Office Folder.