

**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 25/2024**

**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)

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|----|--------------------------------------|---|
| 1. | Name and address of the applicant    | M/s PAN OFFICE SYSTEMS PVT. LTD.,<br>No 5, 1st A Cross, Bismilla Nagar, Bannerghatta<br>Road Cross, Bengaluru- 560029, Karnataka. |
| 2. | GSTIN or User ID                     | 29AAACP9337N1ZQ   |
| 3. | Date of filing of Form GST<br>ARA-01 | -Not Applicable-  |
| 4. | Represented by                       | -Not Applicable-  |
| 5. | Jurisdictional Authority -<br>Centre | The Principal Commissioner of Central Taxes,<br>Bengaluru South Commissionerate, Bengaluru.                                       |
| 6. | Jurisdictional Authority -<br>State  | ACCT, LGSTO-40, Bengaluru.  |

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

M/s. PAN OFFICE SYSTEMS PVT LTD, No 5, 1st A Cross, Bismilla Nagar, Bannerghatta Road Cross, Bismilla Nagar, Bengaluru - 560029 having GSTIN-29AAACP9337N1ZQ 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 and KGST Rules 2017.

2. The Applicant is a Private Limited Company, engaged in supply of goods to SEZ under Section 16(3) of the IGST Act 2027, without payment of duty. Thus the applicant intends to know about the documents that should accompany the invoice.

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


- a. Should ARN/RFD-11 LUT copy accompany the Invoice?
- b. Can the ARN number of RFD-11 LUT be affixed on the invoice by sticker or should it be printed or can it be written by pen?
- c. If ARN/RFD-11 number is written/stickered on the invoice, should any additional document accompany the same?

4. The above questions are not covered under the issues mentioned under Section 97(2) of the CGST Act 2017. However, the applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 12.03.2024 that they intend to withdraw the application and 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 Principal Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-40, Bengaluru.
5. Office Folder