

**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 50/2021

Date : 29-10-2021

Present:

1. Dr. Ravi Prasad M.P.

Additional Commissioner of Commercial Taxes

. . . . Member (State)

2. Sri. T. Kiran Reddy

Joint Commissioner of Customs & Indirect Taxes

. . . .Member (Central)

1.	Name and address of the applicant	M/s Polyhydron Systems Pvt. Ltd., Plot No.34 & 37b, Kuttalwadi, PO : Navage, Belagavi – 590 014.
2.	GSTIN or User ID	29AAACO2261N1Z6
3.	Date of filing of Form GST ARA-01	24.08.2021
4.	Represented by	-- Not Applicable --
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Belgaum Commissionerate, Belagavi. (Belgavi West Range, Belagavi City Division)
6.	Jurisdictional Authority – State	LGSTO-390, Belagavi.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	No, discharged fee of Rs.5,000/-, only under KGST Act vide CIN ICIC19102900416795 dated 25.10.2019 and not paid fee under CGST Act.

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

1. M/s Polyhydron Systems Pvt. Ltd., (called as the 'Applicant' hereinafter), Plot No.34 & 37b, Kuttalwadi, PO : Navage, Belagavi – 590 014, Karnataka, having GSTIN 29AAACO2261N1Z6, have filed an application for Advance Ruling under Section 97 of CGST Act,2017 & 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/-, only under the KGST Act.

2. The applicant is into designing, manufacturing, installation, commissioning of customs built / tailor made Electro-Hydraulic Systems, Hydraulic Power Packs, Hydraulic actuators (standard as well as special purpose), Manifold Assemblies, Special Valves, components based on end use parameters and needs of the client. The applicant classifies the Hydraulic Power Packs under HSN 8412 of Customs Tariff Act 1975 and supplies the same on payment of 18% GST (CGST-9% & KGST-9%), in terms of entry



number 317 of Schedule III to the Notification No.1/2017-Central Tax (Rate) dated 28.06.2017, as amended.

3. The applicant, in view of the bids invited by Research & Development Establishment (Engineers) [R&DEE], Government of India for manufacture, test, supply and installation of Autonomous Power Pack to be used on board naval vessel in marine applications, seeks advance ruling, with regard to classification of the aforesaid Autonomous Power Pack and the GST applicable thereon, in respect of the following question:

Whether the classification of Hydraulic Power Pack falling under HSN 8412 of Customs Tariff Act, 1975 as adopted to GST can be treated as "Parts of heading 8906" attracting 5% IGST (2.5% CGST + 2.5% KGST) as per Schedule I (Sr.No.252) of Notification no 1/2017 Central Tax (Rate) dated 28.06.2017 or not ?

4. The applicant, prior to the opportunity of hearing, vide their letter dated 24.08.2021, requested this authority to permit them to withdraw their application, quoting the reason that their business model has been changed and they do not require the 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 KGST Act 2017, where as the applicant has discharged the fee of Rs.5,000/- under KGST Act 2017 only 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

Karnataka Advance Ruling Authority

Place : Bengaluru - 560 009

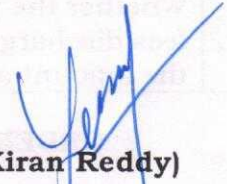
Date : 29-10-2021

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, Belgaum Commissionerate, Belagavi.
4. The Asst. Commissioner, LGSTO-390, Belagavi.
5. Office Folder

Polihydron Systems



(T. Kiran Reddy)

Member

Karnataka Advance Ruling Authority
Bengaluru - 560 009

