

**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 68 / 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. Premier Solar Powertech Pvt. Ltd., 20/4, 5 th Main, 6 th Cross, SK Garden, Benson Town, Bangalore – 560 046.
2.	GSTIN or User ID	29AAFCP8578C1ZZ
3.	Date of filing of Form GST ARA-01 (ARN date)	26.11.2018
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bengaluru North Commissionerate, Bengaluru (Range-CND3)
6.	Jurisdictional Authority – State	ACCT, LGSTO-21, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	No. Not discharged the fee either under CGST Act 2017 or under KGST Act 2017

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

M/s. Premier Solar Powertech Private Limited, 20/4, 5th Main, 6th Cross, SK Garden, Benson Town, Bangalore-560 046, having GSTIN 29AAFCP8578C1ZZ 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 without discharging the required fee of Rs.5,000/-each under CGST/KGST Act 2017.

The Applicant is a Private Limited Company, registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and the KGST

: Premier Solar Powertech



Act respectively). The Applicant is into EPC (Engineering, Procurement and Construction) of solar power plants.

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

- a. Whether supply of turnkey engineering, procurement and construction (EPC) contract for construction of solar power plant wherein both goods and services are supplied can be construed to be a composite supply in terms of section 2(30) of CGST Act 2017?
- b. Whether the supply of 'Solar Power Generating System' is taxable at 5% GST?

4. The Applicant, vide their letter dated 18.08.2021, requested this authority to permit them to withdraw the application filed for advance ruling quoting the reason that they have got the clarity on manufacturing of solar power systems and the rate of tax applicable thereon from the Notification No.24/2018-Central Tax (Rate) dated 31.12.2018. Further the applicant has to discharge fee of Rs.5,000/- each under CGST Act 2017 as well as KGST Act 2017 as per Section 97(1), whereas the applicant has not discharged the fee of Rs.5,000/- each under any of the CGST/KGST Act 2017 and hence the instant application is liable for rejection under Section 98(2) of CGST Act 2017.

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

R U L I N G

The application filed by the Applicant for advance ruling is hereby rejected for the reasons mentioned above.


(Dr.M.P.RaviPrasad)
Member
MEMBER


(T. Kiran Reddy)
Member
MEMBER

Place : Bengaluru,
Date : 29-11-2021
Karnataka Advance Ruling Authority
Bengaluru - 560 009

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 Commissioner of Central Tax, Bengaluru North Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-21, Bengaluru.
5. Office Folder



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