

**THE AUTHORITY FOR ADVANCE RULING
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU – 560 009**

Advance Ruling No. KAR ADRG 40/2024

Date : 13-11-2024

Present:

1. Sri. Kiran Reddy T

Additional Commissioner of Customs & Indirect TaxesMember (Central)

2. Sri. Prathap Kumar S

Additional Commissioner of Commercial Taxes Member (State)

1.	Name and address of the applicant	M/s. S RESIDENCES (Prop. : Sri. Dyananda Premchandra Sagar), # 515/528, Harohalli Hobli, Devarakaggalahalli Village, Harohalli Industrial Area, Ramanagara, Karnataka – 562 112.
2.	GSTIN or User ID	29AFKPS0616R3ZM
3.	Date of filing of Form GST ARA-01	09-11-2023
4.	Represented by	Sri. Dayananda K, C A & Authorised Representative
5.	Jurisdictional Authority – Centre	The Principal Commissioner of Central Tax, Bengaluru West Commissionerate, Bengaluru. (Range-EWD7)
6.	Jurisdictional Authority – State	ACCT, LGSTO-155, 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. DC2911230023563 dated 07.11.2023.

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

M/s. S Residences (Prop. : Sri. Dyananda Premchandra Sagar), (herein after referred to as 'Applicant'), # 515/528, Harohalli Hobli, Devarakaggalahalli Village, Harohalli Industrial Area, Ramanagara – 562112, Karnataka, having GSTIN 29AFKPS0616R3ZM, 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 discharging the fee of Rs.5,000/- each under the CGST Act, KGST Act.

S Residences



2. The applicant submitted they are engaged in providing hostel facility "S Residences", exclusively for students under the categories of 2-tier apartment, 3-tier apartment and 4-tier apartment wherein a unit of residence is shared by 2, 3 and 4 students respectively; a fixed amount is charged per student per academic year on the basis of the accommodation chosen; students are required to take the hostel facility for full academic year; the amounts paid are non-refundable. The hostel contains various facilities like security, CCTV cameras, monitored entry and exit with face recognition and biometrics, parking, WIFI, recreational space and game rooms, study rooms, gym, discussion rooms, yoga room, hot water facility, laundry facility, warden and other staff etc., and no separate amount is charged for these facilities; a separate mess "S square", run by M/s Raynham Ventures Pvt. Ltd., is available for food and the students are required to transact separately.

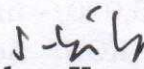
3. In view of the above, the applicant has sought advance ruling in respect of the question **Whether the exemption given vide entry No.12 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017, as amended from time to time, is applicable to the hostel service given by the applicant?**

4. The applicant was given an opportunity of personal hearing on 28.10.2024 and Sri Dayananda K, C A and duly Authorised Representative of the applicant attended the hearing and reiterated the facts narrated in the application. However, the applicant vide their dated 30.10.2024, requested this authority to permit them to withdraw their application, in view of the clarification of the tax position on the hostel services, issued vide Notification No.4/2024-Central Tax (Rate) dated 12-07-2024.

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.


(Prathap Kumar S)

Member

Karnataka Advance Ruling Authority

Place : Bengaluru, 560 009

Date : 13-11-2024


(Kiran Reddy T)

Member

MEMBER

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 Principal Commissioner of Central Tax, Bengaluru West Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-155, Bengaluru.
5. Office Folder.

S Residences

