

**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 05/2025

Date : 28-02-2025

Present:

1. Sri Prathap Kumar S

Additional Commissioner of Commercial Taxes Member (State)

2. Sri M.S. Prithvi

Additional Commissioner of Customs & Indirect Taxes. . . . Member (Central)

1.	Name and address of the applicant	M/s. SUNDER ENTERPRISES, 104, Srinath Complex, New Cotton Market, Hubballi, Dharwad-580029
2.	GSTIN or User ID	29ABRFS9587Q1ZG
3.	Date of filing of Form GST ARA-01	--Not Applicable--
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Taxes, Belgavi Commissionerate, Belagavi (Hubli Division)
6.	Jurisdictional Authority – State	Assistant Commissioner of Commercial Taxes, LGSTO 330, Hubli

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

M/s. Sunder Enterprises (hereinafter referred to as 'The applicant'), 104, Srinath Complex, New Cotton Market, Hubballi, Dharwad-580029, having GSTIN 29ABRFS9587Q1ZG have filed an application online, 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.

2) The applicant is 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 KGST/SGST Act respectively) and is engaged in trading industrial coal. The applicant has sought advance ruling on applicability of RCM on outward freight under Section 9(3) of the CGST Act 2017 or under Section 5(3) of the IGST Act 2017.



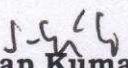
M/s. Mathana Home Industries

3) The Applicant had not submitted the hard copies of the instant application and on enquiry they have informed through email dated 16.01.2025 that they want to withdraw the application filed by them.

4) 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The application filed by the Applicant for advance ruling is disposed off as withdrawn.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

MEMBER

Karnataka Advance Ruling Authority
Place Bengaluru
Bengaluru - 560 009

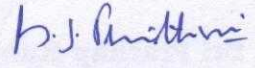
Date : 28-02-2025

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 Taxes, Belagavi Commissionerate, Belagavi.
4. The Assistant Commissioner of Commercial Tax, LGSTO-330, Hubli
5. Office Folder.



(M.S. Prithvi)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

