

**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 09 / 2021**

**Date : 26-02-2021**

Present:

1. Dr. Ravi Prasad M.P.  
Additional Commissioner of Commercial Taxes . . . . Member (State Tax)
2. Sri. Mashhood Ur Rehman Farooqui,  
Joint Commissioner of Central Tax, . . . . Member (Central Tax)

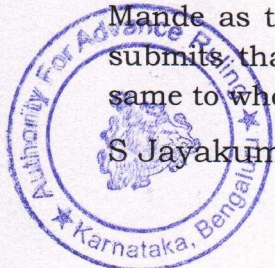
1.	Name and address of the applicant	M/s Sarangapani Jayakumar, Flat No.2-42, Near Harikemandi, Dharmasthala, Dakshina Kannada-574216.
2.	GSTIN or User ID	29AHBPJ8377P1ZG
3.	Date of filing of Form GST ARA-01	29.01.2021
4.	Represented by	-- Not Applicable --
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Mangalore Commissionerate, Mangalore.
6.	Jurisdictional Authority – State	SGSTO-263, Belthangady
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act vide CIN SBIN21022900003545 dated 01.02.2021 and Rs.5,000/- under KGST Act vide CIN SBIN20022900012096 dated 03.02.2020.

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

Sri. Sarangapani Jayakumar (called as the 'Applicant' hereinafter), Hair Merchant, Flat No.2-42, Near Harikemandi, Dharmasthala, Dakshina Kannada-574216, Karnataka, having GSTIN number 29AABPJ8377P1ZG, 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/- each under the CGST Act and the KGST Act.

2. The applicant is engaged in the business of selling Human Hair, which is offered by the devotees at various temples as 'Harake Mudi', on winning the bid carried out by such temples every year. The applicant submits that he has to pay the rent of Harake Mande as the consideration for the human hair, on monthly basis. The applicant also submits that he classifies the said human hair under heading 5010 and supplies the same to wholesalers at NIL rate of duty of GST.

S Jayakumar



3. The applicant submits that he collects Rs.10/- towards the cost of blade, soap etc., for tonsuring the head of the devotees at the temples and claims that the said amount is nothing but reimbursement of the cost of blade, soap etc., as the said amount is the only cost towards the said tonsure. In view of the above, the applicant has sought advance ruling in respect of the following questions:

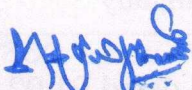
1. Whether the above said Rs.10 which is collected as re-imbusement of cost of blade, soap etc.,-collected for removing Mudi of the Devotees in a public place of worship is subject to GST?
2. If it is subjected to GST then is it supply of Goods or Supply of Service?
3. If it is a supply of Goods what is the rate of Tax? If it is supply of Service what is the rate of Tax (With HSN).

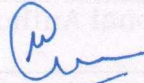
4. The applicant has filed application through online ARA-01 Portal on 21-02-2020. However, the applicant has filed physical copy of the application along with a letter dated 29.01.2021, requesting this authority to permit them to withdraw their application for advance ruling due to the current pandemic situation created by COVID19.

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 disposed off as withdrawn.

  
**(Dr.Ravi Prasad.M.P.)**  
**Member**

  
**(Mashhood ur Rehman Farooqui)**  
**Member**

Place : Bengaluru,  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

  
**MEMBER**  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Date : 26-02-2021

To,

The Applicant

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, Mangalore Commissionerate, Mangaluru.

The SGSTO-263, Belthangady

Office Folder

S Jayakumar

