

**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 23/2024  
Date : 25-06-2024**

Present:

- 1. Dr. M.P. Ravi Prasad**  
Additional Commissioner of Commercial Taxes . . . . Member (State)
- 2. Sri. Kiran Reddy T**  
Additional Commissioner of Customs & Indirect Taxes . . . .Member (Central)

1.	Name and address of the applicant	M/s SAVITA PANDURANG RADDI, Survey No.327, Yarananvi, Madamgeri Post, Yarananvi, Soudatti, Yaranaghatti, Belagavi-591129
2.	GSTIN or User ID	29AOVPR1419K1Z6
3.	Date of filing of Form GST ARA-01	-Not Applicable-
4.	Represented by	-Not Applicable-
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Taxes, Belagavi Commissionerate, Belagavi.
6.	Jurisdictional Authority - State	ACCT, LGSTO-410, Bailhongal.

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

M/s. Savita Pandurang Raddi, Survey No.327, Yarananvi, Madamgeri Post, Yarananvi, Soudatti, Yaranaghatti, Belagavi-591129 having GSTIN- 29AOVPR1419K1Z6 have filed an online application for Advance Ruling under Section 97 of CGST Act 2017 and KGST Act 2017 read with Rule 104 of CGST Rules 2017 and KGST Rules 2017.

2. The Applicant is a Proprietorship firm, engaged in the business of mining of Stone Boulders in the state of Karnataka; classified their product under HSN 2516 and contends that 5% GST is leviable on the said product.

3. In view of the above, the applicant has sought advance ruling in respect of the following questions:

- a. *What is the classification of service provided in accordance with Notification No.11/2017-CT (Rate) dated 28.06.2017 read with annexure attached to it, by the State of Karnataka to us for which royalty is being paid?*

- b. Whether the said service can be classified under the 9973 specifically under 997337 as Licensing services for the right to mining including its exploration and evaluation or as any other service?
- c. Whether service provided by state Government of Karnataka is governed by the applicability of Notification No 13/2017-CT (Rate) dated 28.06.2017 under entry number 5 and whether we are taxable person in this case to discharge GST under reverse charge mechanism or whether given service is covered by exclusion clause number (1) of entry 5 and state Government of Karnataka is liable to discharge GST on same?
- d. Whether royalty paid in respect of mining lease can be classified under "Licensing for the right to use minerals including its exploration falling under the Heading 9973 attracting GST at the same rate of tax as applicable on supply of like goods involving transfer in goods?"
4. The applicant had not paid proper fee at the time of filing the instant application and on enquiry they informed through e-mail dated 18.03.2024 that they intend to withdraw the application and requested to permit them to withdraw the instant application.

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.

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

  
(Kiran Reddy .T)  
Member

Place : Bengaluru,

Date : 25-06-2024

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, Belagavi Commissionerate, Belagavi.
4. The Asst. Commissioner, LGSTO-410, Bailhongal.
5. Office Folder