

**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 21/2024

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 STUDIO 30 ARCHITECTS & PLANNERS, Ground Floor, Unit No.10, Raheja Chambers, Museum Road, Bengaluru-560001
2.	GSTIN or User ID	29ACVFS0750L1ZD
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, Bengaluru North Commissionerate, Bengaluru. (Range-DND2)
6.	Jurisdictional Authority - State	ACCT, LGSTO-20, Bengaluru.

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

M/s. STUDIO 30 ARCHITECTS & PLANNERS, Ground Floor, Unit No.10, Raheja Chambers, Museum Road, Bengaluru-560001 having GSTIN 29ACVFS0750L1ZD 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 Partnership firm, engaged in the business of Architects Services. In the instant case drawings are given by the sub-consultants to the applicant, who in turn incorporate the said drawings in their drawings given to the customer. The sub-consultant would not be interacting with the client nor exchange any documents.

3. In view of the above, the applicant sought advance ruling in respect of the question "Whether the provisions of Section 12(3) of the IGST Act 2017 are applicable to a sub-consultant?"

4. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 19.03.2024 that they intend to withdraw the application and requested to permit them to withdraw the instant application.

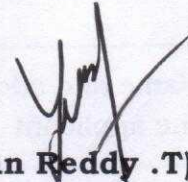
5. In view of the above, we pass the following,

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The application filed by the applicant for advance ruling is disposed off as withdrawn.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 Commissioner of Central Tax, Bengaluru North Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-20, Bengaluru.
5. Office Folder