

**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 1/2023
Date : 11-01-2023**

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. TE CONNECTIVITY INDIA PVT. LTD., RMZ NXT, Campus 2A, Survey Numbers 11/1,11/2, 11/4,11/5, 23/4, 24/1, 24/2, 25/2 and 25/3, 1 st Floor, Sonnenahalli Village, K R Puram Hobli, Bangalore East Taluk, Bengaluru – 560 066.
2.	GSTIN or User ID	29AABCT7374C1Z7
3.	Date of filing of Form GST ARA-01	21-10-2022
4.	Represented by	Sri. Ravi Kumar Bhatia, C A & Authorised Representative
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bangalore East Commissionerate, Bengaluru. (Range-DED7)
6.	Jurisdictional Authority - State	ACCT, LGSTO-36, 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. DC2910220049618 dated 13.10.2022.

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

M/s. TE Connectivity India Pvt. Ltd.,(herein after referred to as 'Applicant'), RMZ NXT, Campus 2A, Survey Numbers 11/1,11/2, 11/4,11/5, 23/4, 24/1, 24/2, 25/2 and 25/3, 1st Floor, Sonnenahalli Village, K R Puram Hobli, Bengaluru East Taluk, Bengaluru – 560 066, having GSTIN 29AABCT7374C1Z7, 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 and KGST Act.

2. The applicant stated that they are engaged in the business of manufacturing and trading of electronic connectors, wire and harness etc. for industries such as automotive, energy, consumer device, health care in addition to provision of IT/ITES services; they have



a factory wherein manufacture of the aforementioned goods is carried out; they have arranged various caterers at their factories to operate canteens within the Applicant's premises and the cost of the meals provided is deducted by the Applicant from their employees' salaries on a monthly basis to a certain extent; they also arranged various transporters to provide transportation facilities to their employees for commuting from their residence to office/factory and the cost of the transportation incurred by the Company is deducted by the Applicant from their employees' salaries on a monthly basis to a certain extent.

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

- a) *Whether the subsidized deduction made by the Applicant from the employees who are availing transportation services and/or canteen services within the factory would be considered as a "supply" by the Applicant under the provisions of Section 7 of Central Goods and Service Tax Act, 2017 and Karnataka Goods and Service Tax Act, 2017.*
- b) *In case answer to question no. 1 is yes, Whether GST is applicable on the amount paid by the Applicant to the Service Providers or only on the amount recovered from the employees?*

4. The applicant were given an opportunity of personal hearing on 10.11.2022 and Sri. Ravi Kumar Bhatia, C.A. & Authorised Representative appeared and reiterated their understanding of the issues on which advance ruling was sought for. However the applicant vide their letter dated 16.12.2022, requested this authority to permit them to withdraw their application quoting the reason that the matter has already been clarified in multiple rulings and thus no need for any ruling on the queries raised by them.

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

RULING

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


(Dr. M.P. Ravi Prasad)

Member
MEMBER

Karnataka Advance Ruling Authority
Place: Bengaluru
Date: 11-01-2023 009


(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 Commissioner of Central Tax, Bengaluru East Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-36, Bengaluru.
5. Office Folder.

