

**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 2/2023
Date : 11-01-2023**

Present:

1. Dr. M.P. Ravi Prasad

Additional Commissioner of Commercial Taxes Member (State)

2. Sri. Kiran Reddy T

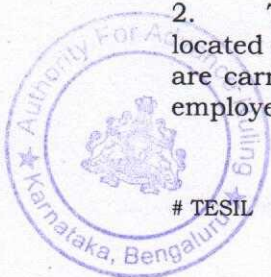
Additional Commissioner of Customs & Indirect TaxesMember (Central)

1.	Name and address of the applicant	M/s. TE CONNECTIVITY SERVICES INDIA PRIVATE LIMITED, 6th - 9th Floor, Wing-B, Block 1, 'Kalyani Magnum', Doraisanipalya, JP Nagar, Phase 4, Near Bannerghatta Road, Bengaluru – 560076.
2.	GSTIN or User ID	29AAFCT3474R1ZF
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 Principal Commissioner of Central Tax, Bengaluru West Commissionerate, Bengaluru. (Range-DWD5)
6.	Jurisdictional Authority – State	ACCT, LGSTO-25, 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. DC2910220049749 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 Services India Pvt. Ltd.,(herein after referred to as 'Applicant'), 6th - 9th Floor, Wing-B, Block 1, Kalyani Magnum, Doraisanipalya, JP Nagar, Phase 4, Bannerghatta Road, Bengaluru Rural, Karnataka-560076, having GSTIN 29AAFCT3474R1ZF, 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 export of services to their customers, located outside India; they have an office in Karnataka from where all the service exports are carried out; they have arranged for the canteens and transportation services for their employees by entering into a contractual agreement with the third party service providers



and in this connection, the applicant makes subsidized deduction from the employees' salary who are availing transportation services and/or canteen services within the factory.

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 office 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

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


(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 Principal Commissioner of Central Tax, Bengaluru West Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-25, Bengaluru.
5. Office Folder.

