

**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 24/2024**

**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 T S TRANSPORT Second Floor, NO. 13/11&12, Kumbarara Sanghada Sankeerna, Kalasipalyam, New Extension, Kalasipalyam, Bengaluru-560002
2.	GSTIN or User ID	29AAIFT0190Q1ZH
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, Bengaluru South Commissionerate, Bengaluru (Range-DSD2).
6.	Jurisdictional Authority – State	ACCT, LGSTO-120, Bengaluru.

**ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017  
& UNDER SECTION 98(2) OF THE KGST ACT, 2017**

M/s. T S Transport, Second Floor, NO. 13/11, 12, Kumbarara Sanghada Sankeerna, Kalasipalyam, New Extension, Kalasipalyam, Bengaluru-560002 having GSTIN- 29AAIFT0190Q1ZH have filed an online application for Advance Ruling under Section 97 of CGST Act, 2017 and KGAT 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 providing vehicle i.e. Concrete Mixer, for goods transport purpose, only on per kilometer transport basis. Thus the applicant sought advance ruling as to whether they have to discharge GST under Reverse Charge Mechanism or not.

3. The applicant had not submitted the hard copies of the instant application and also the GST registration has been cancelled at the applicant's request effective from 22.12.2021.


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

### **RULING**

The application filed by the applicant for advance ruling is hereby rejected in terms of Section 98(2) of the CGST Act 2017.



**(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, Bengaluru South Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-120, Bengaluru.
5. Office Folder