

**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 82/ 2021**

**Dated: 31.12.2021**

Present:

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

1.	Name and address of the applicant	M/s. U.R. Rao Satellite Centre (Formerly known as ISRO Satellite Centre) Department of Space, Government of India Post Box No.1795, Old Airport Road, Vimanapura Post, Bengaluru-560 017.
2.	GSTIN	29BLRI03855F1DS
3.	Date of filing of Form GST ARA-01	06-11-2021
4.	Represented by	Smt Geetha Kumari, Head Accounts and IFA(P)
5.	<b>Jurisdictional Authority - Centre</b>	The Principal Commissioner of Central Taxes, Bangalore East GST Commissionerate, RANGE-BED5
6.	Jurisdictional Authority - State	ACCT, LGSTO-046, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000-00 under CGST Act & Rs.5,000-00 under SGST Act vide CIN SBIN21102900469128 Dated 27/10/2021

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

M/s. U.R. Rao Satellite Centre (Formerly known as ISRO Satellite Centre), (hereinafter referred to as the 'Applicant') Post Box No.1795, Old Airport Road, Vimanapura Post, Bengaluru-560017 having UIN 29BLRI03855F1DS 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 the KGST Act.

2. The Applicant is a Government Department registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST/SGST Act respectively) as TDS deductor. The Applicant is a Central Government Organisation for development and realization of Satellites and other associated Satellite technologies in the area of Communication, Navigation, Meteorology, Remote Sensing, Space Science and Inter-Planetary exploration.

3. The applicant has sought advance ruling in respect of the following questions:

- i. *Applicability of GST on Insurance premium paid towards launch services.*
- ii. *Applicability of MoF Notification No.09/2017-Integrated Tax (Rate) dated 28-06-2017.*

#### **PERSONAL HEARING/ PROCEEDINGS HELD ON 26-11-2021**

4. Smt Geetha Kumari, Head Accounts and IFA(P) & Authorised Representative of the applicant appeared for personal hearing proceedings held on 26-11-2021 and reiterated the facts narrated in their application.

#### **FINDINGS & DISCUSSION**

5. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in pari-materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

6. We have considered the submissions made by the applicant in their application for advance ruling. We have also considered the issues involved on which advance ruling is sought by the applicant and the relevant facts along with the arguments made by the applicant and also their submissions made by their learned representative during the time of hearing.

7. We proceed to examine the admissibility / maintainability of the instant application before going into the merits of the application. We invite reference to Section 95(a) of the CGST Act 2017, which defines "advance ruling" to mean

*a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of*



goods or services or both being undertaken or proposed to be undertaken by the applicant;

Further, Section 95 (c) of the CGST Act 2017 defines "Applicant" as any person registered or desirous of obtaining registration under the said Act.


8. It could be easily inferred from above that any person registered or desirous of obtaining registration under CGST Act 2017 can seek advance ruling only in relation to the supply of goods or services or both being undertaken or proposed to be undertaken.

9. In the instant case, we observe that M/s. U.R. Rao Satellite Centre, who have filed the application, is not a supplier of either goods or services or both but is a recipient of services. Thus the instant application is not admissible and liable for rejection in terms of Section 98(2) of the CGST Act 2017.

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

### **RULING**

The application is hereby rejected as "inadmissible", in terms of Section 98(2) of the CGST Act 2017.



(Dr. M.P. Ravi Prasad)

Member  
MEMBER

Karnataka Advance Ruling Authority  
Place : Bengaluru - 560 009



(T. Kiran Reddy)

Member  
MEMBER

Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Date : 31.12.2021

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, Bangalore East GST Commissionerate, RANGE-BED-5, Bengaluru
4. The Assistant Commissioner of Commercial Taxes, LGSTO-046, Bengaluru.

5. Office Folder.

