

**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 26/2024**

**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	Sri. VINAY RAVEENDRA BABALESHWAR, Prop. M/s Shreyas Enterprises, Basava Nilaya, Ward No. 11, Near Rural Police Station, Lakshmi Nagar, 237/1A2, Bagalkot-587101
2.	GSTIN or User ID	29CMYPB2643A1Z2
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, Belagavi Commissionerate, Belagavi, Range- Bagalkot.
6.	Jurisdictional Authority - State	ACCT, LGSTO-420, Bagalkot.

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

Sri. Vinay Raveendra Babaleshwar, Prop. M/s. SHREYAS ENTERPRISES, Basava Nilaya, Ward No. 11, Near Rural Police Station, Lakshmi Nagar, 237/1A2, Bagalkot-5871011 having GSTIN 29CMYPB2643A1Z2 have filed an application, online, for Advance Ruling under Section 97 of CGST Act 2017 and KGST Act 2017 read with Rule 104 of CGST Rules 2017 KGST Rules 2017.

2. The Applicant is a Proprietorship firm, rendering works contract services to different Government offices; they have been advised to charge GST @ 18% effective

from 01.01.2022, whereas the recipients i.e. Government offices insisted to charge GST @ 12% only.

3. In view of the above, the applicant has sought advance ruling on the correct rate of GST applicable on the works contract services provided to the Government offices.

4. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 30.04.2024 that they intend to withdraw the application and requested to permit them to withdraw the instant application.

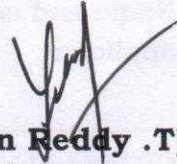
5. In view of the above, we pass the following,

### **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 Principal Commissioner of Central Tax, Belagavi Commissionerate, Belagavi.
4. The Asst. Commissioner, LGSTO-420, Bagalkot.
5. Office Folder