

**THE AUTHORITY ON ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICE TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU – 560 009**

**Advance Ruling No. KAR ADRG 11 / 2018**

**Dated : 29<sup>th</sup> June, 2018**

Present:

1. Sri. Harish Dharnia,  
Joint Commissioner of Central Tax,  
Bangalore West Commissionerate,  
Bengaluru.  
Member (Central Tax)
2. Dr.RaviPrasad.M.P.  
Joint Commissioner of  
Commercial Taxes (Vigilance)  
Bengaluru  
Member (State Tax)

1.	Name and address of the applicant	M/s Zenith Controls & Systems Private Limited, <b>Regd. Address:</b> # 4, Zenith House, Industrial Layout, Koramangala, Bengaluru – 560 095. <b>Correspondence Address :</b> # 18, 4 <sup>th</sup> Cross, 5 <sup>th</sup> Block, Industrial Layout, Koramangala, Bengaluru – 560 095, Karnataka.
2.	GSTIN or User ID	29AAACZ0446Q1ZQ
3.	Date of filing of Form GST ARA-01	05-04-2018
4.	Represented by	---NA---
5.	Jurisdictional Authority – Centre	---NA---
6.	Jurisdictional Authority – State	LVO-15 A, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000-00 CGST : Rs.5,000/- and SGST: Rs.5,000-00 CIN: SBIN18032900324546 (SGST) dated 31.03.2018 and CIN: SBIN18042900013699 (CGST) dated 04.04.2018.

**ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS AND SERVICE TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF SECTION 98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017**

M/s Zenith Controls & Systems Private Limited, having registered office at Zenith House, # 4, Industrial Layout, Koramangala, Bengaluru – 560 095, Karnataka and also having correspondence address at # 18, 4<sup>th</sup> Cross, 5<sup>th</sup> Block, Industrial Layout, Koramangala, Bengaluru – 560 095 (herein after referred to as Applicant) having GSTIN number 29AACZ0446Q1ZQ, have filed an application, on 05.04.2018, for advance ruling under Section 97 of CGST Act, 2017, KGST Act, 2017 & IGST Act, 2017 read with rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST ARA-01. They also enclosed copies of challans for Rs.5,000/- towards SGST bearing CIN number SBIN18032900324546 dated 31.03.2018 & for Rs.5,000/- towards CGST bearing CIN number SBIN18042900013699 dated 04-04-2018.

2. The Applicant is a manufacturer & service provider of Attendance Recording System, Access Control System to various parties all over India and are selling their entire business to M/s Zenith Software Limited, Bengaluru, as a going concern.

3. In view of the above, the Applicant has sought for Advance Ruling on the applicability of GST for slump sale and also GST applicability on the stock which is part of slump sale. But the Applicant requested to permit them to withdraw the application filed for advance ruling vide their letter dated 17.04.2018, even prior to personal hearing.

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

**R U L I N G**

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

**(Harish Dharnia)**  
**Member**

**(Dr.RaviPrasad.M.P.)**  
**Member**

Place : Bengaluru,  
Date : 29.06.2018

To,

The Applicant

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Asst. Commissioner, LVO-15A, Bengaluru.

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