

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

Advance Ruling No. KAR ADRG 31 / 2018

Dated : 28th November, 2018

Present:

1. Sri. Harish Dharnia,
Additional Commissioner of Central Tax, Member (Central Tax)
2. Dr. Ravi Prasad M.P.
Joint Commissioner of Commercial Taxes Member (State Tax)

1.	Name and address of the applicant	M/s C M Enviro Systems Private Limited, # B-193 & 194, Peenya II Stage, V Main Road, Bengaluru- 560 058
2.	GSTIN or User ID	29AAACC5910C1Z3
3.	Date of filing of Form GST ARA-01	16-05-2018
4.	Represented by	Sri. Praveen Crasta, Director
5.	Jurisdictional Authority - Centre	Commissioner of Central Tax, Bangalore North West Commissionerate, Division-I, Bengaluru
6.	Jurisdictional Authority - State	LGSTO -75, 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: SBIN18052900009069 dated 04.05.2018.

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 C M Enviro Systems Private Limited, # B-193 & 194, Peenya II Stage, V Main Road, Bengaluru- 560 058 (herein after referred to as Applicant) having GSTIN number 29AAACC5910C1Z3, have filed an application, on 16.05.2018, 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 copy of challan for Rs.10,000/- (CGST - Rs.5,000/- & SGST - Rs.5,000/-) bearing CIN number SBIN18052900009069 dated 04.05.2018.

2. The Applicant is engaged in the manufacture and supply of various types of Environmental Test Chambers i.e. Climatic Chamber, Thermal Shock Chamber, Corrosion Test Chamber, Altitude Chamber, Dust Chamber, Rain Chamber, Walk in and drive in Chamber, that simulate real environmental conditions within a closed test space. The Applicant stated that these chambers are supplied to R&D and quality control labs to test the reliability of a product, these equipments used by DRDO's and other Defence Establishments, Automotive, Electrical & Electronic Industries (Private & Public Enterprises) and hence the use of these products is scientific & Technical in nature.

3. In view of the above, the Applicant has sought for Advance Ruling on the question that "Can our product be classified as Scientific & Technical Instruments, Equipments under a relevant Chapter Heading?". But the Applicant requested to permit them to withdraw the application filed for advance ruling vide their e-mail letter dated 22.11.2018, quoting the reason that their claim has no merit.

4. 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. Ravi Prasad M.P.)
Member

Place : Bengaluru,
Date : 28.11.2018

To,
The Applicant
Copy to :

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

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, North West Commissionerate,
Bengaluru.

The Asst. Commissioner, LGSTO - 75, Bengaluru.

Offie Folder