

**THE AUTHORITY FOR ADVANCE RULING
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU – 560 009**

Advance Ruling No. KAR ADRG 41/2020

Date : 10-08-2020

Present:

1. **Dr. Ravi Prasad M.P.**
Additional Commissioner of Commercial Taxes Member (State Tax)
2. **Sri. Mashhood ur Rehman Farooqui,**
Joint Commissioner of Central Tax Member (Central Tax)

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|----|---|--|
| 1. | Name and address of the applicant | M/s S.K. PROPERTIES, Flat No.100, Annai Residency, Ground Floor, 4th Main, Hoysala Nagar, Ramamurthy Nagar, Bangalore-560016, Karnataka. |
| 2. | GSTIN or User ID | 29ACNFS9892B1ZD |
| 3. | Date of filing of Form GST ARA-01 | 24-07-2020 |
| 4. | Represented by | -- Not Applicable -- |
| 5. | Jurisdictional Authority – Centre | The Commissioner of Central Tax, East GST Commissionerate.Bengaluru |
| 6. | Jurisdictional Authority – State | LGSTO-35, 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 vide CIN NO.HDFC20082900056002 dated 07.08.2020 and Rs.5,000/- under SGST Act vide CIN No.HDFC18092900036988 dated 07.09.2018. |

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

1. M/s S.K.Properties, Flat No.100, Annai Residency, Ground Floor, 4th Main, Hoysala Nagar, Ramamurthy Nagar, Bangalore-560016, Karnataka, having GSTIN number 29ACNFS98921ZD, have filed an application for Advance Ruling under Section 97 of CGST Act,2017 & KGST Act, 2017 read with Rule 104 of CGST Rules 2017 & 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 partnership firm, engaged in construction of residential apartments, The Applicant entered into an agreement with land lord M/s Panchajanya builders & developers to construct 32 residential apartment which consists of Total super built up area is 41096 SFT out of which land owner share built up area is to the



extent of 16,415 SFT, as per agreement. In this regard, the applicant sought advance ruling in respect of the following questions.

- i. *Applicability of GST on Land owners share of constructed residential flats, since joint development agreement entered between Land owner and Builder entered before the commencement of construction of the building and constructed residential flats handed over before Completion.*
- ii. *If GST applicable on point 1, what will be the rate of GST and the value on which GST is applicable.*
- iii. *Applicability of GST on Land owner's share of constructed residential flats, since Joint development agreement entered between Land owner and Building and Constructed residential flats hand over after completion.*
- iv. *If GST applicable on point 3, what will be the rate of GST and the value on which GST is applicable.*

3. The applicant had filed application through online ARA-01 portal on 11-09-2018. However, the applicant has filed physical copy of the application along with a letter dated 24.07.2020, requesting this authority to permit them to withdraw their application for advance ruling.

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

RULING

The application filed by the Applicant for advance ruling is disposed off as **withdrawn.**



[Signature]

(Dr.Ravi Prasad.M.P.)

Member MEMBER

Place : Bengaluru
Date : 10-08-2020
Karnataka Advance Ruling Authority
Bengaluru - 560 009

[Signature]

10.08.2020

(Mashhood ur Rehman Farooqui)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

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, East GST Commissionerate, Bengaluru
The Asst. Commissioner, LGSTO-35, Bengaluru.
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