

**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 10 / 2019**

**Dated : 30<sup>th</sup> May 2019**

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 Soft Turf, Shed No.1, Plot No.17, Jigani KIADB Industrial Area, 1 <sup>st</sup> Phase, Anekal Taluk, Bengaluru - 560105
2.	GSTIN or User ID	29ADQPG3404P1Z2
3.	Date of filing of Form GST ARA-01	01.02.2018
4.	Represented by	Sri Shivadas, Advocate M/s Lakshmikumaran & Sridharan, Advocates
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bangalore South Commissionerate, C R Buildings, Queen’s Road, Bengaluru-01.
6.	Jurisdictional Authority – State	--NA--
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.10,000/- (CGST-Rs.5,000/- & KGST- Rs.5,000/-) vide challan bearing CIN No. SBIN18012900372773 dated 23.01.2018.

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

M/s Soft Turf, (herein after called as the ‘Applicant’), having its registered office at Shed No.1, Plot No.17, Jigani KIADB Industrial Area, 1<sup>st</sup>

Phase, Anekal Taluk, Bengaluru 560105, having GSTIN number 29ADQPG3404P1Z2, has 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.10,000/- (CGST Rs.5,000/- & KGST-Rs.5,000/-).

2. The Applicant is a proprietary concern engaged in the manufacture and supply of Floor Mats made of Polyvinyl Chloride (PVC), known commonly as PVC Carpet Mats. The Applicant sought advance ruling in respect of the following question:

*“Whether the PVC Carpet Mats manufactured by the applicant is classifiable under Tariff item 5705 00 49 of the Customs Tariff Act, 1975 and therefore, in view of Entry 146 of Schedule II of Notification 01/2017- Integrated Tax (Rate) dated 28 June 2017 as amended from time to time, attract a levy of 12%.?”*

3. Sri. Shivadas, Advocate, the authorized representative of the Applicant from M/s Lakshmikumaran & Sridharan, Advocates, appeared on behalf of the Applicant before this authority, during the personal hearing held on 21.02.2018, 07.03.2018 & 28.06.2018 and submitted relevant facts of the case. The Applicant vide their letter dated 29.03.2019, requested for one more hearing and the authority once again heard on 22.05.2019.

4. The applicant appeared themselves in person and requested to withdraw the application quoting the reason that there was an inadvertent mistake in their application with regard to manufacturing process and hence they intend to file a fresh application included by the actual manufacturing process.

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

**R U L I N G**

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

  
30/05/2019  
**(Harish Dharnia)**  
**Member**

o/c

  
**(Dr. Ravi Prasad.M.P.)**  
**Member**

Place : Bengaluru,  
Date : 30.05.2019

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, Bangalore South Commissionerate,  
C.R. Buildings, Queen's Road, Bengaluru - 560001.

ACCT, LGSTO 25-A, Koramangala, Bengaluru.

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