

**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 51/2021

Date : 29-10-2021

Present:

1. **Dr. Ravi Prasad M.P.**
Additional Commissioner of Commercial Taxes Member (State)
2. **Sri. T. Kiran Reddy**
Joint Commissioner of Customs & Indirect TaxesMember (Central)

1.	Name and address of the applicant	M/s Genesis Trade, I Floor, 13/B, Plot No.18, Govt. Hospital Road, ILKAL, Bagalkot, Karnataka – 587 125.
2.	GSTIN or User ID	29AAUFG3081F1Z1
3.	Date of filing of Form GST ARA-01	18.09.2021
4.	Represented by	-- Not Applicable --
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Belgaum Commissionerate, Belagavi. (Bagalkot Range, Bijapur Division)
6.	Jurisdictional Authority – State	LGSTO-420, Bagalkot.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act vide CIN UTIB21092900371227 dated 24/09/2021 & Rs.5,000/- under KGST Act vide CIN UTIB19122900455594 dated 28.12.2019.

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

1. M/s Genesis Trade (called as the 'Applicant' hereinafter), 13/B, Plot No.18, Govt. Hospital Road, ILKAL, Bagalkot, Karnataka – 587 125, having GSTIN 29AAUFG3081F1Z1, 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 service provider for facilitating the purchase of Rough Granite Blocks for the buyers in India or abroad. They check the availability of rough granite blocks in various mines and inform the buyers and they rise the bill / invoice on the basis of quantity purchased by the buyer.



3. The applicant, in view of the above, seeks advance ruling, with regard to taxability of their transaction related to service provided to foreign customers & whether it amounts to export of service or not, in respect of the following questions:

a. Whether provision of service to foreign buyer over the mail and mobile communication is chargeable in India?

b. If chargeable to tax then at what rate?

4. The applicant, prior to the opportunity of hearing, vide their letter dated 05.10.2021, requested this authority to permit them to withdraw their application, without quoting any reason.

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. M.P. Ravi Prasad)

Member

Karnataka Advance Ruling Authority

Place : Bengaluru, 560 009

Date : 29-10-2021



(T. Kiran Reddy)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

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

