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

F. No. KAR.AAR 31/2026
Order No. KAR.ADRG 31/2026 **Date:06.07.2026**

Present:

1. **Shri. Kalyanam Rajesh Rama Rao**
Additional Commissioner of Customs & Indirect Taxes .... Member (**Central**)

2. **Shri. Sivakumar S Itagi**
Additional Commissioner of Commercial Taxes .... Member (**State**)

1	Name and address of the applicant	M/s Arihant Metals & Extruded Pvt. Ltd., # NO 9L, Yarandahalli Bommasandra, 1st Phase, Anekal Taluk, Bengaluru Urban, Karnataka, 560099.
2	GSTIN or User ID	29AACD9187E1ZD
3	Date of filing of Form GST ARA-01 (ARN date)	22.04.2024
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bengaluru South Commissionerate
6	Jurisdictional Authority – State	ACCT, LGSTO 026-Bengaluru
7	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, the Applicant has discharged the prescribed application fee Vide debit entry No.DC2904240374746

<u>ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017</u>
<u>& UNDER SECTION 98(2) OF THE KGST ACT, 2017</u>

M/s Arihant Metals & Extruded Pvt. Ltd. (hereinafter referred to as the "Applicant"), having GSTIN 29AAACD9187E1ZD and principal place of business at #NO 9L, Yarandahalli Bommasandra, 1st Phase, Anekal Taluk, Bengaluru Urban, Karnataka, 560099, filed an application for Advance Ruling under Section 97 of the Central Goods and Services Tax Act, 2017 read with Rule 104 of the Central Goods and Services Tax Rules, 2017 and the corresponding provisions of the Karnataka Goods and Services Tax Act, 2017, in FORM GST ARA-01.

2. The Applicant is a manufacturer of Bright Steel, Peeled and ground bars and job work also. In this regard, the Applicant has sought an Advance Ruling on the following question:

a) We are seeking clarification on that we fall under –GST rate for job work SAC Code is 998898 is 12% or 18% (we are doing the job work process of "peeling, polishing and grinding" of steel bars/rods)

3. Subsequently, the Applicant, vide letter dated **10.06.2026**, requested withdrawal of the Advance Ruling application. The relevant extracts of the said letter are reproduced *inter alia* as under:

> *"The applicant has observed that the issue raised in the application no longer survives for consideration and, as on date, we do not fall within the circumstances requiring adjudication through the Advance Ruling Mechanism. Accordingly, we do not wish to pursue the said application further and hereby requests that the application filed before the Hon'ble Authority for Advance Ruling be treated as withdrawn."*

7. 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.

(Kalyanam Rajesh Rama Rao)	**(Sivakumar S Itagi)**
Member	Member
MEMBER Karnataka Advance Ruling Authority Bengaluru - 560 009	MEMBER Karnataka Advance Ruling Authority Bengaluru - 560 009

Place: Bengaluru,
Date:06.07.2026

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, Bengaluru South Commissionerate.
4. The Assistant Commissioner, LGSTO 026-Bengaluru.
5. Officer Folder.

Authority For Advance Ruling
Karnataka, Bengaluru