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

F. No. KAR.AAR 32/2026
Order No. KAR.ADRG 32/2026 **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 Concept Colour Tecniks Pvt. Ltd., # No. C 97, KSSIDC Industrial Estate, Bommasandra Hosur Road, Bengaluru Urban, Karnataka, 560099.
2	GSTIN or User ID	29AABCC6549A1ZT
3	Date of filing of Form GST ARA-01 (ARN date)	13.05.2025
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	No, the Applicant has discharged the prescribed application fee only of ₹5,000/- under an incorrect debit head.

ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017
& UNDER SECTION 98(2) OF THE KGST ACT, 2017

M/s Concept Colour Tecniks Pvt. Ltd, (hereinafter referred to as the "Applicant"), having GSTIN 29AABCC6549A1ZT and principal place of business at # No. C 97, KSSIDC Industrial Estate, Bommasandra Hosur Road, 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.

It was observed that, in terms of Section 97(1) of the CGST/KGST Act, 2017 read with Rule 104 of the CGST/KGST Rules, 2017, an application for Advance Ruling is required to be accompanied by a fee of **₹5,000/- each under the CGST Act and the KGST Act.** However, the Applicant had not discharged the prescribed fee in full and was accordingly advised to rectify the defect by remitting the requisite balance fee.

2. The Applicant is engaged in the business of powder coating and zinc phosphating (chemical conversion coating) for industrial and automative components. Further, the applicant provides job work services on the goods (physical inputs) owned by the companies registered under GST. In this regard, the Applicant has sought an Advance Ruling on the following question:

a) ***What is the GST rate applicable for the job work services?***

b) ***Whether it falls under entry (id) services by way of job work other than (i), (id), (ib) and (ic) above; @ GST 12% or (iv) which covers "manufacturing services on physical inputs owned by others" @ 18% GST.***

3. Subsequently, the Applicant, vide email dated **18.06.2026**, requested withdrawal of the Advance Ruling application.

4. 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)
Member
MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

(Sivakumar S Itagi)
Member
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, GST Commissionerate.
4. The Assistant Commissioner, LGSTO 026- Bengaluru.
5. Officer Folder.

Authority For Advance Ruling ★ Karnataka, Bengaluru ★