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

F. No. KAR.AAR 33/2026
Order No. KAR.ADRG 33/2026 **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 Gogte Infrastructure Development Corporation Limited, # 2nd, 27/1, Nasco Ishannya, Khanapur Road, Tilakwadi, Belagavi, Karnataka, 590006.
2	GSTIN or User ID	29AACG9426F1ZI
3	Date of filing of Form GST ARA-01 (ARN date)	24.01.2023
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Belagavi, GST Commissionerate.
6	Jurisdictional Authority – State	ACCT, LGSTO 380-Belagavi,
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 Gogte Infrastructure Development Corporation Limited, (hereinafter referred to as the "Applicant"), having GSTIN 29AAACG9426F1ZI and principal place of business at # 2nd, 27/1, Nasco Ishannya, Khanapur Road, Tilakwadi, Belagavi, Karnataka, 590006, 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.

Authority For Advance Ruling Karnataka, Bengaluru

2. The Applicant is a service provider and engaged in hotel business, having hotel "Fairfield Marriott" and provides hotel accommodation & restaurant services. In this regard, the Applicant has sought an Advance Ruling on the following question:

a) Following services are received during the FY 2018-19 on which tax under reverse charge mechanism (RCM) is payable:

i. ***Import of service***
ii. ***Transportation service***
iii. ***Security services***

The RCM on the above services is actually paid in the FY 2022-23. Whether the dealer is allowed to take the Input Tax Credit (ITC) of the same in the month of payment?

3. Subsequently, the Applicant, vide letter dated **23.06.2026**, requested withdrawal of the Advance Ruling application.

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.

(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, Belagavi, GST Commissionerate.
4. The Assistant Commissioner, LGSTO 380- Belagavi.
5. Officer Folder.

Authority For Advance Ruling ★ Karnataka, Bengaluru ★