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

**F. No. KAR.AAR 36/2026**
**Order No. KAR.ADRG 36/2026** **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 Karnataka Antibiotics & Pharmaceuticals Ltd., # Site No.34/4, Plot No.37, ARKA-the Business Centre, NTTF Main Road, 2nd Phase, Peenya Industrial Area, Bangalore-560058. |
| 2 | GSTIN or User ID | 29AAACK5675N1ZU |
| 3 | Date of filing of Form GST ARA-01 (ARN date) | 08.07.2020 |
| 4 | Represented by | --Not Applicable-- |
| 5. | Jurisdictional Authority – Centre | The Commissioner of Central Tax, Bengaluru North West Commissionerate. |
| 6 | Jurisdictional Authority – State | ACCT, LGSTO 075- 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 Karnataka Antibiotics & Pharmaceuticals Ltd. (hereinafter referred to as the "Applicant"), having GSTIN **29AAACK5675N1ZU** and principal place of business at **#34/4, Plot No. 37, ARKA – The Business Centre, NTTF Main Road, 2nd Phase, Peenya Industrial Area, Bengaluru – 560058**, 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 and KGST Acts. However, the Applicant had discharged the prescribed fee under an incorrect debit head and was accordingly advised to rectify the defect.

**2.** The Applicant is a Government of India Undertaking (PSU) engaged in the manufacture and marketing of various life-saving and essential drugs. The Applicant was also engaged in the manufacture and supply of hand sanitizer under the brand name **"K-Pureb"** in 200 ml and 500 ml pack sizes. In this regard, the Applicant sought an Advance Ruling on the following question:

***a) GST Tax rate applicable on sanitizer?***

**3.** Subsequently, the Applicant, vide letter dated **03.06.2026**, requested withdrawal of the Advance Ruling application. The relevant extracts of the said letter are reproduced *inter alia* as under:

> *"The Applicant submitted that the product in question was manufactured and marketed during the COVID-19 pandemic period. At the time of introduction of the product, clarification was sought regarding the applicable rate of GST. The Applicant further stated that, based on professional advice obtained from its Chartered Accountant, GST was discharged at the rate of 18% on the said product. It was also submitted that, owing to a substantial decline in market demand, the manufacture and sale of the product have since been discontinued. Accordingly, the Applicant stated that it no longer requires an Advance Ruling on the classification or rate of tax applicable to the said product and requested withdrawal of the 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)**
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

Authority For Advance Ruling
Karnataka, Bengaluru

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 North West Commissionerate.
4. The Assistant Commissioner, LGSTO-075, Bengaluru.
5. Officer Folder.

Authority For Advance Ruling ★ Karnataka, Bengaluru ★