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

F. No. KAR.AAR 40/2026
Order No. KAR.ADRG 40/2026 **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 Livestock Breeding and Training Centre, # Deputy Director, Live Stock Breeding and Training Centre, Koila, Koila Puttur Taluk, Dakshina Kannada, Karnataka, 574241.
2	GSTIN or User ID	29AAAGL0201P1ZD
3	Date of filing of Form GST ARA-01 (ARN date)	25.01.2025
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Mangalore GST Commissionerate, Mangalore East Division.
6	Jurisdictional Authority – State	ACCT, LGSTO 265-Puttur, Mangaluru
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 Livestock Breeding and Training Centre, (hereinafter referred to as the "Applicant"), having GSTIN 29AAAGL0201P1ZD and principal place of business at # Deputy Director, Live Stock Breeding and Training Centre, Koila, Koila Puttur Taluk, Dakshina Kannada, Karnataka, 574241, 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. 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.

3. The Applicant in the said application has raised the following questions:-

a) ***What is the GST tax rate and HSN code applicable for Goarka (cow urine distillate), which is a purified form of cow urine?***

b) ***What is the GST tax rate and HSN code for Goarka (cow urine) when sold with and without packing?***

4. Subsequently, the Applicant, vide email dated **29.06.2026**, **inter alia**, requested this Authority to permit withdrawal of the present Advance Ruling application, stating that the clarification sought in the application had since been received and, therefore, the purpose for filing the present application no longer survived. The Applicant accordingly requested that the application be treated as withdrawn.

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.

(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, Mangalore GST Commissionerate, Mangalore East Division.
4. The Assistant Commissioner, LGSTO 265-Puttur, Mangaluru.
5. Officer Folder.

Authority For Advance Ruling ★ Karnataka, Bengaluru ★