

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

F. No. KAR. AAR 14/2026

Order No. KAR. ADRG 14/2026

Date:16.03.2026

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

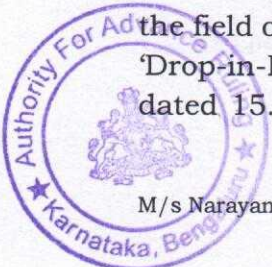
... Member (**State**)

1	Name and address of the applicant	M/s Narayani Green Private Limited, #Survey No.35/1B, Lokapur. Muddapur, Bagalkote, Karnataka-587122.
2	GSTIN or User ID	29AAICN0963E1ZD
3	Date of filing of Form GST ARA-01	08.01.2025
4	Represented by	Mr. Sameer R Mane, Managing/Technical Director
5	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Belagavi Commissionerate
6	Jurisdictional Authority – State	DGSTO Belagavi, LGSTO-430, Belagavi
7	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act & Rs.5,000/- under KGST Act through debit from Electronic Cash Ledger vide reference No. DC2901250034677 dated 08.01.2025.

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017
& UNDER SECTION 98(4) OF THE KGST ACT, 2017**

M/s Narayani Green Private Limited, (herein after referred to as 'the Applicant), # Survey No.35/1B, Lokapur. Muddapur, Bagalkote, Karnataka-587122, having GSTIN 29AAICN0963E1ZD, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017.

2. The applicant is professionally managed ISO 9001-2015 organization working in the field of Green Energy. The applicant is manufacturing 2nd generation advance diesel 'Drop-in-Fuels' as per revised Notifications No. P-13032 (18)/7/2021-CC (E-39223) dated 15.06.2022 issued from Ministry of Petroleum and Natural Gas. It is synthetic



and completely interchangeable substitute for conventional petroleum-derived hydrocarbons (Gasoline, Jet fuels and Diesel).

3. In view of the above, the applicant has sought advance ruling in respect of the following questions:

a) The raw materials (inputs) used for drop in fuel generally comes with a GST of 18% with different HSN Codes. We would be using Pyrolysis Oil as primary raw material and petroleum additives as secondary raw material to match the HSD properties. Kindly provide HSN code and GST rate for the Pyrolysis Oil.

b) The final fuel (output) "Drop-in-Fuel" manufactured classifies as renewable diesel. Kindly provide GST rate as per the GST rate chart and GST HSN code list for the Renewable diesel (Drop-in-fuel). As per the bio diesel policy revised notification no. P-13032 (18)/7/2021-CC (E-39223) dated 15.06.2022 from Ministry of Petroleum and Natural Gas, the HSN code for "Drop-in-Fuel" is 38260010 and GST rate is 12%.

4. Further, the applicant, vide letter ref No. NGPL dated 13.02.2026, informed the Authority of their intention to withdraw the application, as they need some more time for further trial and tests of the advance bio diesel.

5. In view of the foregoing, 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
Place: Bengaluru - 560 009
Date: 16.03.2026


(Sivakumar S Itagi)

Member

MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

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 Commissionerate.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-430, Belagavi.
5. Office Folder.

