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

F. No. KAR.AAR 34/2026
Order No. KAR.ADRG 34/2026 **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 Rohith Builder (GMN Concrete), # No.138, Byrasettihalli, Gollahalli Post, Nelamangala Taluk, Bangalore Rural, Bengaluru Rural, Karnataka, 562123.
2	GSTIN or User ID	29AAWFR9391R1ZI
3	Date of filing of Form GST ARA-01 (ARN date)	24.05.2024
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bengaluru North West, GST Commissionerate.
6	Jurisdictional Authority – State	ACCT, LGSTO 066-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 Rohith Builders (GMN Concrete), (hereinafter referred to as the "Applicant"), having GSTIN 29AAWFR9391R1ZI and principal place of business at # No.138, Byrasettihalli, Gollahalli Post, Nelamangala Taluk, Bangalore Rural, Bengaluru Rural, Karnataka, 562123, 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.

Authority For Advance Ruling ★ Karnataka, Bengaluru ★

3.1 The Applicant is engaged in the manufacture and supply of Ready-Mix Concrete (RMC). The Applicant supplies RMC to various customers, including customers located outside the State of Karnataka who are not registered under GST in Karnataka. Such customers have requested that the Applicant issue invoices charging Integrated Goods and Services Tax (IGST), as they intend to avail input tax credit in their respective States.

3.2 However, the Applicant supplies and delivers the goods within the State of Karnataka. In view of the requests received from such customers and the potential impact on its business, the Applicant seeks clarification regarding the correct nature of tax to be charged on such supplies. In this regard, the Applicant has sought an Advance Ruling on the following question:

a) ***Can we raise IGST bills for clients registered in other states but avail our services in karnataka?***

b) ***If not, how do we make sure the clients gets their input and lose their business?***

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

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)
Member

(Sivakumar S Itagi)
Member

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 North West Commissionerate.
4. The Assistant Commissioner, LGSTO 066- Bengaluru.
5. Officer Folder.