

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

F. No. KAR.AAR 16/2026

Order No. KAR.ADRG 16/2026

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 Solitaire Apartment Owners Association, # 5 th Floor, Chilimbi Hills, Hat Hill Road, Near Urwa, Mangalore- 575006.
2	GSTIN or User ID	29ABSAS8263P1Z4
3	Date of filing of Form GST ARA-01 (ARN date)	17.06.2024
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Mangaluru GST Commissionerate, Mangalore-575003.
6	Jurisdictional Authority - State	ACCT, LGSTO 260- Bengaluru,
7	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act,2017 and Rs.5,000/- under KGST Act, 2017 vide Electronic Cash Ledger Debit Entry No. DC2906240090604 Dated 17.06.2024.

**ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017
& UNDER SECTION 98(2) OF THE KGST ACT, 2017**

M/s Solitaire Apartment Owners Association (herein after referred to as 'Applicant'), # 5th Floor, Chilimbi Hills, Hat Hill Road, Near Urwa, Mangalore-575006, having GSTIN 29ABSAS8263P1Z4, 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, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act, KGST Act.

2. The Applicant is an Apartment Association, registered under Karnataka Apartment Owners Act, 1972 provides maintenance services, water and electricity supply to its members. Further, the applicant submits that they raise funds by collecting contributions from its members of the Associations. The said charges are collected by the applicant on monthly or quarterly basis by issuing invoices.



M/s Solitaire Apartment Owners Association Resident Welfare Association

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

a) Is GST applicable on the collection of common area electricity charges collected as a reimbursement from its members on an actual basis without any additional loading, in addition to the monthly maintenance charged?

b) Isn't common area electricity charges exempt from GST for Residents Welfare Association (RWA) since electricity is an exempted supply if the amount of contribution from each of the members is decided on the basis of the actual flat area of each of the members (pro-rata basis), and there is no additional loading of any nature on the actual charges?

c) Isn't considering the common area electricity a reimbursement of expenses incurred for the common benefit of the Residents Welfare Association (RWA) and not a supply of goods and services under GST regime?

d) Is GST applicable on collection of water charges collected as a reimbursement from its members on an actual basis without any additional loading, in addition to monthly maintenance charged?

e) In the above scenario, isn't the Applicant acting as a pure agent?

4. However, the managing committee of the applicant, vide letter dated 15.01.2026, informed the Authority of their intention to withdraw the application for Advance Ruling.

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
Karnataka Advance Ruling Authority

Place: Bengaluru,

Date: 16.03.2026


(Sivakumar S Itagi)

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 Principal Commissioner of Central Tax, Bengaluru North Commissionerate.
4. The Assistant Commissioner, LGSTO-056, Bengaluru.
5. Officer Folder.

