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

**F. No. KAR.AAR 37/2026**
**Order No. KAR.ADRG 37/2026** **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 Sree Devi Cashew Industries, # II-131/1, MUDAR, BAJAGOLI, Udupi, Karnataka, 574122. |
| 2 | GSTIN or User ID | 29AAFFS7508A1ZA |
| 3 | Date of filing of Form GST ARA-01 (ARN date) | 10.05.2025 |
| 4 | Represented by | --Not Applicable-- |
| 5. | Jurisdictional Authority – Centre | The Commissioner of Central Tax, Mangalore GST Commissionerate, Udupi Division. |
| 6 | Jurisdictional Authority – State | ACCT, LGSTO 285-Karkala |
| 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 Sree Devi Cashew Industries, (hereinafter referred to as the "Applicant"), having GSTIN 29AAFFS7508A1ZA and principal place of business at # II-131/1, MUDAR, BAJAGOLI, Udupi, Karnataka, 574122, 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. The Applicant in the said application has raised the following questions:-

a) ***Whether the applicant is eligible to claim refund of IGST paid on export of goods made under a new Advance Authorization license obtained after the omission of Rule 96(10) of the CGST Rules, 2017?***

b) ***Whether the accumulated or unutilized Input tax credit (ITC) available in the electronic Credit Ledger as on the date of issue Notification No.20/2024-Central Tax dated 08.10.2024, be utilized for payment of IGST on export of goods, and there by claim refund under Section 16(3) (b) of the IGST Act, 2017, for exports made after the omission of Rule 96(10)?***

**4.** Subsequently, the Applicant, vide email dated **01.07.2026**, requested withdrawal of the present Advance Ruling application.

**5.** In view of the above request made by the Applicant, 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

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, Udupi Division.
4. The Assistant Commissioner, LGSTO 285-Karkala.
5. Officer Folder.

Authority For Advance Ruling ★ Karnataka, Bengaluru ★