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

F. No. KAR.AAR 41/2026
Order No. KAR.ADRG 41/2026 **Date: 08.07.2026**

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 V Agro Tech, # NO B 114, 3RD CROSS, 3RD STAGE PEENYA INDUSTRIAL AREA, Bengaluru Urban, Karnataka, 560058.
2	GSTIN or User ID	29AAMFV7297C1ZI
3	Date of filing of Form GST ARA-01 (ARN date)	17.11.2023
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bengaluru North West Commissionerate.
6	Jurisdictional Authority – State	ACCT, LGSTO 76-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 V Agro Tech, (hereinafter referred to as the "Applicant"), having GSTIN 29AAMFV7297C1ZI and principal place of business at # No. B 114, 3rd Cross, 3rd Stage Peenya Industrial Area, Bengaluru Urban, Karnataka, 560058, 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 is engaged in the manufacture and trading of various agricultural machinery and equipment, which are supplied to dealers and consumers within and outside the State. The Applicant submitted that the machines manufactured by it are used exclusively for carrying out agricultural activities by farmers, who are the ultimate users. Further, the Applicant also imports agricultural hand tools, namely "Telescopic Tree Pruner", from China and sells the same to farmers and dealers without undertaking any further processing.

4. It is observed that the Applicant has not specifically framed any question in the application seeking an advance ruling. However, on a perusal of the application and the submissions made therein, it appears that the Applicant seeks a ruling on the appropriate HSN classification of "Telescopic Tree Pruner" and its eligibility for exemption from Integrated Goods and Services Tax (IGST).

5. Subsequently, the Applicant, vide e-mail dated 07.07.2026, requested withdrawal of the present application for Advance Ruling on account of non-payment of the fee prescribed under Section 97 of the CGST/KGST Act, 2017, read with Rule 104(1) of the CGST/KGST Rules, 2017.

6. In view of the above, we pass the following,

R U L I N G

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: 08.07.2026

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 76-Bengaluru.
5. Officer Folder.

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