

T.No-350/2019-20

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

**Advance Ruling No. KAR ADRG 05/2020**

**Date : 17-02-2020**

Present:

1. **Dr. Ravi Prasad M.P.**  
Additional Commissioner of Commercial Taxes . . . . Member (State Tax)
2. **Sri. Mashhood ur Rehman Farooqui,**  
Joint Commissioner of Central Tax . . . . Member (Central Tax)

1.	Name and address of the applicant	M/s Enlivening Technologies Pvt. Ltd., 5 <sup>th</sup> Floor, Varthur Main Road, Ramagondanahalli, Bengaluru – 560 066, Karnataka.
2.	GSTIN or User ID	29AADCE7184P1ZT
3.	Date of filing of Form GST ARA-01	03.12.2019
4.	Represented by	-- Not Applicable --
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bangalore East Commissionerate.
6.	Jurisdictional Authority – State	LGSTO-35-A, Bengaluru.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.3,475/- under CGST Act vide CIN HDFC19122900113001 dated 12.12.2019 & Rs.1,525/- under CGST Act and Rs.5,000/- under KGST Act vide CIN HDFC19112900428214 dated 28.11.2019.

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

1. M/s Enlivening Technologies Pvt. Ltd., (called as the 'Applicant' hereinafter), 5<sup>th</sup> Floor, Varthur Main Road, Ramagondanahalli, Bengaluru – 560 066, Karnataka, , having GSTIN number 29AADCE7184P1ZT, have filed an application for Advance Ruling under Section 97 of CGST Act,2017 & KGST Act, 2017 read with Rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.

2. The applicant is engaged in manufacture and supply of customized motor vehicles for businessmen, politicians and celebrities, which can also be bullet proof and blast resistance. The said motor vehicle is of 9 metre length, bullet & blast resistance, light armoured, fully built, Air-conditioned bus, of single axle BS-IV compliant, with diesel engine, can accommodate VIP dignitary, driver & 8 to 9 security personnel. The bus is also customized to have meeting room/area, dining area, washroom, refrigerator and

hydraulic platform to go on top of bus to address the public. The vehicle is meant to enable the VIP to continue office functions, even during transportation, and is lightly armoured to protect the VIP from specified terror attacks.

3. The applicant, in view of the above, seeks advance ruling, with regard to classification of the aforesaid motor vehicle (bus) and the GST applicable thereon, in respect of the following questions:

1. What would be the appropriate HSN classification for supply of motor vehicle (bus), which is bullet proof, blast resistance and built to suit the requirement of a VIP, enabling the VIP to carry on with his administrative functions, even during transportation ?


2. What would be the applicable rate of GST and Cess for the said supply ?


4. The applicant had been given an opportunity of hearing on 09.01.2020. But the applicant vide their letter received in this office on 08.01.2020, requested this authority to permit them to withdraw their application, quoting the reason that the agreement with their customer is cancelled and the company would not be supplying such specialised goods in future.

5. 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.

  
**(Dr. Ravi Prasad.M.P.)**  
**Member**

  
**(Mashhood ur Rehman Farooqui)**  
**Member**

Place : Bengaluru, Karnataka Advance Ruling Authority  
Bengaluru - 560 009

**MEMBER**  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Date : 17-02-2020

To,

The Applicant

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, Bangalore East Commissionerate, Bengaluru.

The Asst. Commissioner, LGSTO-35-A, Bengaluru

Office Folder