

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

**Advance Ruling No. KAR ADRG 02 / 2019**

**Dated : 12-03-2019**

Present:

1. Sri. Harish Dharnia,  
Additional Commissioner of Central Tax, . . . . Member (Central Tax)
2. Dr. Ravi Prasad M.P.  
Joint Commissioner of Commercial Taxes . . . . Member (State Tax)

1.	Name and address of the applicant	M/s Robo Quaaries Private Limited, East Wing Imperial Court, 1st Floor, # 33/2, Cunningham Road, Bengaluru - 560052
2.	GSTIN or User ID	29AAFRCR4917D1ZC
3.	Date of filing of Form GST ARA-01	16-05-2018
4.	Represented by	LakshmiKumaran & sridharan Attorneys
5.	Jurisdictional Authority - Centre	-- NA --
6.	Jurisdictional Authority - State	LGSTO -140, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000/- CGST : Rs.5,000/- vide CIN No.SBIN 18102900468717 dated 31.10.2018 and SGST: Rs.5,000/- vide CIN No. SBIN18102900468723 dated 31-10- 2018.

**ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS  
AND SERVICES TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF  
SECTION 98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017**

M/s Robo Quarries Private Limited, East Wing Imperial Court, 1st Floor, 33/2, Cunningham Road, Bengaluru-560052 (herein after referred to as 'Applicant') having GSTIN number 29AAFRCR4917D1ZC, have filed an application, on 16.05.2018, 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. They also enclosed copies of

challans for Rs.10,000/- (CGST - Rs.5,000/- & SGST - Rs.5,000/-) bearing CIN No.18102900468717 dated 31.10.2018 and CIN No. 18102900468723 dated 31-10-2018.

2. The Applicant Company is engaged in manufacturing and supply of sand and a range of construction materials. They obtained mining rights from the Government of Karnataka for quarrying minerals from the mines located at different locations within the state of Karnataka.

3. In view of the above, the Applicant has sought for Advance Ruling on the following questions.

*a) What is the classification for the services received by M/s Robo Quarries Private Limited from the state of Karnataka for which Royalty is being paid by M/s Robo Quarries Private Limited? Whether the said service can be classified under the heading 9973 specifically under 997337 as licensing services for the right to use minerals including its exploration and evaluation or any other service under notification No 11/2017 -Central Tax (Rate) dated 28.06.2017 ?*

*b) What is the applicable rate of GST on the services received by M/s Robo Quarries Private Limited ?*

4. The Applicant has requested to permit them to withdraw the application filed for advance ruling vide their e-mail letter dated 26-02-2019, consequent to the amendment to the Notification No 13/2017 - Central Tax (Rate) dated 28.06.2017 vide Notification No.27/2018 - Central Tax (Rate) dated 31-12-2018 in according to which the services falling under serial number 17, are chargeable to GST at the rate of 18% (CGST + SGST), effective from 01.01.2019.

5. In view of the foregoing, we pass the following



**RULING**

The application filed by the Applicant for advance ruling is dismissed as withdrawn.

  
12/03/2019  
**(Harish Dharia)**  
MEMBER  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Place : Bengaluru,  
Date : 12.03.2019

  
**(Dr. Ravi Prasad M.P.)**  
MEMBER  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

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, ....., Bengaluru.

The Asst. Commissioner, LGSTO - 140, Bengaluru.

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