

**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 03 / 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 Silicon Private Limited, East Wing Imperial Court, 1st Floor, # 33/2, Cunningham Road, Bengaluru - 560052
2.	GSTIN or User ID	29AABCR6567R1ZD
3.	Date of filing of Form GST ARA-01	05-12-2018
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 18122900008014 dated 3.12.2018 and SGST: Rs.5,000/- vide CIN No. SBIN18122900007991 dated 3-12- 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 Silicon Private Limited, East Wing Imperial Court, 1st Floor, 33/2, Cunningham Road, Bengaluru-560052 (herein after referred to as 'Applicant') having GSTIN number 29AABCR6567R1ZD, have filed an application, on 05.12.2018, 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. SBIN18122900008014 dated 3.12.2018 and CIN No. SBIN18122900007991 dated 3-12-2018.

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 silicon Private Limited from the state of Karnataka for which Royalty is being paid by M/s Robo silicon 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 silicon 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.


(Harish Dharnia)
Member
Karnataka Advance Ruling Authority
Bengaluru - 560 009


(Dr. Ray Prasad M.P.)
Member
Karnataka Advance Ruling Authority
Bengaluru - 560 009

Place : Bengaluru,
Date : 12.03.2019

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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