

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

Advance Ruling No. KAR ADRG 22/2023

Dated: 13.07.2023

Present:

1. Dr. M.P. Ravi Prasad
Additional Commissioner of Commercial Taxes Member (State)
2. Sri Kiran Reddy T
Additional Commissioner of Customs & Indirect Taxes Member (Central)

1.	Name and address of the applicant	M/s. P.K.S Centre for Learning, No.1010, 1 st Floor, 26 th Main, 4 th T Block, Jayanagar, Bengaluru-560030.
2.	GSTIN or User ID	29HSTPS6182K1ZE
3.	Date of filing of Form GST ARA-01	28.03.2023
4.	Represented by	Veerabasana Gouda S Chartered Accountant
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Taxes, Bengaluru South GST Commissionerate, South Division-6, Bengaluru.
6.	Jurisdictional Authority - State	ACCT, LGSTO-90, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000-00 under CGST Act and Rs.5,000-00 under SGST Act vide debit of Electronic Cash Ledger Reference No.DC2903230167522 Dated 20.03.2023

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

M/s. P.K.S Centre for Learning, No.1010, 1st Floor, 26th Main, 4th T Block, Jayanagar, Bengaluru-560030 (hereinafter referred to as 'The applicant'), having GSTIN 29HSTPS6182K1ZE have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of 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 a Proprietorship concern registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST/SGST Act respectively). The



applicant is engaged in supply of a product called "Tree Pruners" and has sought advance ruling in respect of the following questions:

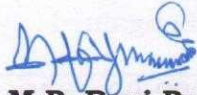
- i. Classification of the goods traded by the dealer "Agricultural Hand Tools such as "Manual Extension Pole for Coconut and Arecanut Harvesting"
- ii. Whether the importing of said tree pruners would be covered by HSN Code 82016000 which relates to agricultural implements manually operated or animal driven.
- iii. Whether the importing of Agriculture Hand Tools, i.e., Tree pruners from China for the benefits of farmers i.e., extension pole for coconut and arecanut harvesting is exempt from payment of IGST under Custom Act, 1962.
- iv. Whether the supply of agriculture hand tools, i.e., tree pruners to farmer is exempt from the GST Act.

4. The applicant was given an opportunity of personal hearing on 18.05.2023. Sri Veerabasana Gouda S, Chartered Accountant and Duly Authorised Representative of the applicant attended the hearing and reiterated the facts narrated in the application. However, the applicant vide their letter dated:18.05.2023, requested this authority to permit them to withdraw their application.

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.

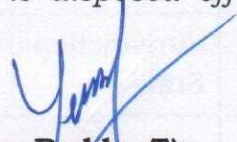


(Dr. M.P. Ravi Prasad)

Member

Karnataka Advance Ruling Authority

Place: Bengaluru - 560 009



(Kiran Reddy T)

Member

MEMBER

Karnataka Advance Ruling Authority

Bengaluru - 560 009

Date:13.07.2023

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 Principal Commissioner of Central Taxes, Bengaluru South GST Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-90, Bengaluru.
5. Office Folder.

