

**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 14/2025

Date : 09-04-2025

Present:

1. Sri. Prathap Kumar S

Additional Commissioner of Commercial Taxes

.... Member (State)

2. Sri. M.S. Prithvi

Additional Commissioner of Customs & Indirect Taxes. . . . Member (Central)

1.	Name and address of the applicant	M/s. KARNATAKA GOVERNMENT INSURANCE DEPARTMENT, # 1, 17 th Floor, Vishveshwaraiah Main Tower, Dr. B R Ambedkar Veedhi, Bengaluru – 560001.
2.	GSTIN or User ID	29AAAGK0277N1ZY
3.	Date of filing of Form GST ARA-01	24-03-2023
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Taxes, Bengaluru North Commissionerate, Bengaluru (Range – DND1)
6.	Jurisdictional Authority – State	Assistant Commissioner of Commercial Taxes, LGSTO-20, Bengaluru.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act & Rs.5,000/- under KGST Act through debit from Electronic Cash Ledger vide reference No. DC2903230296561 dated 24.03.2023.

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

M/s. Karnataka Government Insurance Department (hereinafter referred to as The applicant), 17th Floor, 1, Vishveshwaraiah Main Tower, Dr. B R Ambedkar Veedhi, Bengaluru – 560001., having GSTIN 29AAAGK0277N1ZY have filed an application online, 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.



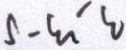
M/s. Karnataka Govt Insurance Dept

2) The applicant is registered under the provisions of CGST Act, 2017 as well as KGST Act, 2017 and is engaged in providing Motor Insurance. The applicant, in this regard, has sought advance ruling on applicability of GST exemption for Government Vehicles. However, the applicant, vide their letter dated 07.03.2025, have requested to permit them to withdraw the instant application, quoting the reason that the issue has been clarified vide GCCO/TECH/MISC/306/2021-S AND I dated 31.07.2024.

3) In view of the above, we pass the following.

RULING

The application filed by the Applicant for advance ruling is disposed off as withdrawn.


(Prathap Kumar S)

Member
MEMBER

Karnataka Advance Ruling Authority
Place : Bengaluru, 560 009

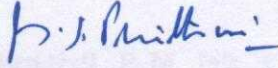
Date : 09-04-2025

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 Taxes, Bengaluru North Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Tax, LGSTO-20, Bengaluru.
5. Office Folder.


(M.S. Prithvi)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

