

**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 22/2024
Date : 25-06-2024**

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	Sri. PADINJAREKUZHIVELIL KURIKOSE RAJU, PROP. M/s. Spinster Outboards, Door No. 16, Grama Panchayath Building, N H 66, Maravanthe, Kundapura, Udupi – 576224, Karnataka
2.	GSTIN or User ID	29AIJPR4293D1ZV
3.	Date of filing of Form GST ARA-01	-Not Applicable-
4.	Represented by	-Not Applicable-
5.	Jurisdictional Authority – Centre	The Principal Commissioner of Central Taxes, Mangalore Commissionerate, Mangalore.
6.	Jurisdictional Authority – State	ACCT, LGSTO-290, Kundapura.

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

Sri. P. K. Raju, Prop. M/s. Spinster Outboards, Door No. 16, Grama Panchayath Building, N H 66, Maravanthe, Kundapura, Udupi – 576224, Karnataka having GSTIN 29AIJPR4293D1ZV have filed an online application for Advance Ruling under Section 97 of CGST Act, 2017 and KGST Act 2017 read with Rule 104 of CGST Rules, 2017 and KGST Rules 2017.

2. The Applicant is a Proprietorship firm, engaged in the business of trading of outboard motors to unregistered fishermen. The applicant is charging 28% on the said motors whereas in Kerala state the said outboard motors are being sold on charging 5% GST on the basis of self-declaration.

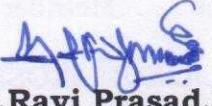
3. The applicant, in view of the above, sought advance ruling in respect of the rate of GST applicable to 'marine engine', fitted to fishing vessel, in the light of the Circular No.52/26/2018-GST dated 9-8-2018.

4. The applicant had not submitted the hard copies of the instant application and on enquiry they informed through e-mail dated 13.03.2024 that they intend to withdraw the application and requested to permit them to withdraw the instant application.

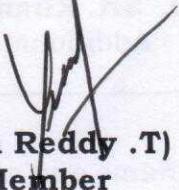
5. In view of the above, we pass the following,

R U L I N G

The application filed by the applicant for advance ruling is disposed off as withdrawn.



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



(Kiran Reddy, T.)
Member

Place : Bengaluru,

Date : 25-06-2024

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 Tax, Mangalore Commissionerate, Mangalore.
4. The Asst. Commissioner, LGSTO-290, Kundapura.
5. Office Folder