



**TELANGANA STATE AUTHORITY FOR ADVANCE RULING**  
**CT Complex, M.J Road, Nampally, Hyderabad-500001.**  
**(Constituted under Section 96(1) of TGSAT Act, 2017)**

**Present:**

**Sri J. Laxminarayana, Additional Commissioner(Grade-I) (State Tax)**

**Sri B. Raghu Kiran, IRS, Joint Commissioner (Central Tax)**

**A.R.Com/46/2018**

**TSAAR Order No.13/2020**

**Date:04.12.2020**

Sub:- C.T. Department Authority for clarification and Advance Rulings –  
Certain clarification sought by M/s. Robo Silicon Private Limited,  
Banjarahills, Hyderabad – Application withdrawn - Regarding.

- Ref:- 1. Application filed by M/s. Robo Silicon Private Limited, Banjarahills,  
Hyderabad dt: 25-10-2018.  
2. CCT's Ref No. A.R.Com/46/2018, dt.15-11-2018  
3. M/s. Robo Silicon Private Limited, Banjarahills Received by Mail  
Dated: 24-11-2020.

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In the reference 1<sup>st</sup> cited, M/s. Robo Silicon Private Limited, has sought certain clarification by filing an application for Advance Ruling. Through the reference 2<sup>nd</sup> cited, Assistant Commissioner(ST), Srinagar Colony Circle, was requested to go through the attachment and inform the above pendency of the issue and also requested to offer his/her comments on the clarification sought by applicant.

However, in the reference 3<sup>rd</sup> cited, M/s. Robo Silicon Private Limited, have informed through mail as under

1. The present applications have been filed seeking clarification with regard to classification of the services received from the State of Telangana and applicable rate of GST. The applicant has obtained license from the Government of Telangana for quarrying minerals from the mines located at different locations within the State of Karnataka and the consideration payable by applicant is in the form of royalty.
2. By way of recent amendment to Notification No. 13/2017 – Central Tax (Rate), dated: 28.06.2017, vide Notification No. 27/2018 – Central Tax (Rate), dated: 31.12.2018 the services falling under serial number 17, are chargeable to tax at 18% (CGST + SGST) w.e.f. 01.01.2019, and not the same rate as tax on underlying goods, as was the understanding of the Applicant in the present applications.
3. As for the period from 01.07.2017 to 31.12.2018, the rate of tax on royalty paid to States for mining license granted by State Governments have been held by other advance ruling authorities, in M/s. Pioneer Partners (2018-VIL-176-AAR) and M/s. United Mining Corporation (2019 – VIL-44-AAR), to be classifiable under SAC code 9973 Specifically under 997337 and thus liable to tax at the same rate of tax as on supply of the like goods involving transfer of title in goods (5% in the present case in terms of SI. No.17 of Notification NO. 11/2017-Central Tax (Rate) dated 28.06.2017).
4. In view of the aforesaid developments in law including the subsequent amendments by Notification No. 27/2018 – Central Tax (Rate) dated.31.12.2018, the applicant seeks leave of this Hon'ble Authority to withdraw the present applications without prejudice to its other rights and remedies available under law.

Therefore they would like to withdraw their Advance Ruling application.  
In, view of the above, the application is infructuous.

**Advance Ruling**

The application for advance ruling filed by the applicant is dismissed as withdrawn at the behest of the applicant.

Sd/- J. Laxminarayana ADDL. COMMISSIONER (State Tax)(Grade-I)	Sd/- B. Raghu Kiran JOINT COMMISSIONER (Central Tax)
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To  
M/s. Robo Silicon Private Limited,  
Sri Durga Towers, 4<sup>th</sup> Floor, #402,  
Road No. 10, Banjara hills,  
Hyderabad – 500 034, Telangana.

Copy submitted to :  
1. The Commissioner (State Tax) for information

Copy to:  
1. The Joint Commissioner (State Tax), Punjagutta Division.  
2. The Joint Commissioner (Central Tax), Ameerpet Division. H.No.8-3-1040, Plot  
No. 140, 3rd to 5th Floor, Opp. Ratnadeep Super Market, Srinagar Colony,  
Hyderabad - 500 073