

**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 13/2025**

**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	Smt.VIDYASOMSHEKAR, Prop. M/s. Sovi Silks, # 8, 3 <sup>rd</sup> Stage, BDA Layout, J P Nagar Phase 9, Bengaluru-560078.
2.	GSTIN or User ID	29ADJPV2171K1ZY
3.	Date of filing of Form GST ARA-01	27.06.2022
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Taxes, Bengaluru South Commissionerate, Bengaluru (Range-DSD6)
6.	<b>Jurisdictional Authority - State</b>	Assistant Commissioner of Commercial Taxes, LGSTO-121, Bengaluru

**ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017  
& UNDER SECTION 98(2) OF THE KGST ACT, 2017**

Smt. Vidyasomashekar, Prop. M/s. Sovi Silks (hereinafter referred to as 'The applicant'), # 8, 3<sup>rd</sup> Stage, BDA Layout, J P Nagar Phase 9, Bengaluru-560078, having GSTIN 29ADJPV2171K1ZY 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.

2) The applicant is registered under the provisions of CGST Act, 2017 as well as KGST Act, 2017; intends to manufacture and supply silk yarns and for the said purpose intends to purchase Plant & Machinery under 90% subsidy from the Central and Karnataka State Government, which will be deposited in an Escrow account. The applicant, in this regard, sought advance ruling through the instant application.



M/s. Vidyasomashekar

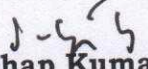


3. The applicant has paid the fee of Rs.5,000/- only under IGST Act 2017, but not paid the fee of Rs.5,000/- each under CGST/KGST Act 2017, as prescribed under Section 97(1) of the CGST/KGST Act 2017 and hence the instant application is liable for rejection under Section 98(2) of the CGST Act 2017. Further the applicant, vide their email dated 24.03.2025, has also requested to permit them to withdraw the instant application.

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

### RULING

The application filed by the Applicant for advance ruling is rejected in terms of Section 98(2) of the CGST Act 2017, for non-payment of fee prescribed.

  
(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 Principal Commissioner of Central Taxes, Bengaluru South Commissionerate, Bengaluru
4. The Assistant Commissioner of Commercial Tax, LGSTO-121, Bengaluru
5. Office Folder.



(M.S. Prithvi)

Member

MEMBER

Karnataka Advance Ruling Authority  
Bengaluru - 560 009



M/s. Vidyasomashekar