

**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 1/2025

Date : 07-02-2025

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. WABTEC INDIA INDUSTRIAL PRIVATE LIMITED, No.18, ITC Green Centre, Banaswadi Main Road, Maruthiseva Nagar, Bengaluru-560005.
2.	GSTIN or User ID	29AABCG0865H1ZK
3.	Date of filing of Form GST ARA-01	08.06.2023
4.	Represented by	Sri Ganesh Kumar Chartered Accountant
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bengaluru East Commissionerate, East Division-2, Bengaluru
6.	Jurisdictional Authority – State	ACCT, LGSTO-056, 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.DC 2912220045960 Dated 12.12.2022

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

M/s. Wabtec India Industrial Private Limited, No.18, ITC Green Centre, Banaswadi Main Road, Maruthiseva Nagar, Bengaluru-560005 (hereinafter referred to as 'The applicant'), having GSTIN 29AABCG0865H1ZK 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 Private Limited Company 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 the business of exporting software, signaling and mechanical design, research & development services.

3. The applicant has sought advance ruling in respect of the following questions:

- Whether GST is applicable on recovery of nominal amount for availing the facility of canteen at the office premises when it is not a supply as per clause 1 of Schedule III of CGST Act?
- Whether GST is applicable on payment of notice pay by an employee to the Applicant-employer in lieu of notice period, under clause 5(e) of Schedule II of CGST Act?
- Whether GST is applicable on the amount of premium of Medical Insurance Policy for the employees and their dependents at actuals covered under the HR Policy?
- Whether GST is applicable on recovery of nominal amount for availing the facility of transportation to and from the office premises when it is not a supply?
- Whether GST is applicable on free food and transport supplies made to the employees of the company?
- Whether Input Tax Credit is available on GST charged for transportation expenses of the employees of the Applicant-Company?

4. However, the Applicant vide their email dated 16.11.2024 requested this Authority to permit them to withdraw their application.

5. 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

Karnataka Advance Ruling Authority

Place: Bengaluru 560 009

Date: 07.02.2025

(M.S. Prithvi)

Member

Karnataka Advance Ruling Authority
Bengaluru - 560 009

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 Tax, Bengaluru East Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-056, Bengaluru.
5. Office Folder.

