

**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 22/2025

Date : 28-07-2025

Present:

1. Sri. Prathap Kumar S

Additional Commissioner of Commercial Taxes

... Member (State)

2. Sri. Kalyanam Rajesh Rama Rao

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

1.	Name and address of the applicant	M/s. NEW HORIZON DEVELOPMENT COMPANY PRIVATE LIMITED, Siri Complex, 3581, 4th Cross Road, 13 th G Main Road, Indiranagar, Bengaluru-560008, Karnataka.
2.	GSTIN or User ID	29AAACN5727C1ZL
3.	Date of filing of Form GST ARA-01	07.05.2024
4.	Represented by	Sri Veeresh S Kandgol, Chartered Accountant
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bengaluru East Commissionerate, Bengaluru.
6.	Jurisdictional Authority - State	ACCT, LGSTO-45, 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. DC2904240374685, dated 22.04.2024

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

M/s New Horizon Development Company Private Limited (herein after referred to as 'Applicant'), Siri Complex, 3581, 4th Cross Road, 13th G Main Road, Indiranagar, Bengaluru-560008, having GSTIN 29AAACN5727C1ZL, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017, read with Rule 104 of the 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 KGST Act.



2. The Applicant submitted that they propose to commence business of supply and Supply & Installation of Artificial Turf/Artificial Grass and other sports flooring, based on the requirements of customers.

3. In view of the above, the applicant has sought advance ruling in respect of the following questions:

a) *What is the HSN Code and GST rate applicable, in case of our proposed pure supply of Artificial Turf/Artificial Grass and other sports flooring?*

b) *What is the HSN Code and GST rate applicable, in case of our proposed supply and installation of Artificial Turf/Artificial Grass and other sports flooring which will be in the nature of works contract?*

4. **Admissibility of the application:** The applicant sought advance rulings on classification of "Artificial Turf/Artificial Grass" and also classification of "Artificial Turf/Artificial Grass along with installation" and the GST rate applicable thereon. The applicant claims that the questions are covered under "Classification of goods and/or services or both" and "determination of the liability to pay tax on any goods or services or both" and hence the application is admissible under Section 97(2)(a) and 97(2)(e) of the CGST Act 2017.

5. **Brief Facts of The Case:** The applicant has furnished the following facts relevant to the issue:

5.1 The Applicant proposes to commence a business with a wide range of artificial turf products for different sporting uses. The proposed artificial turf products are sourced from Europe as well the Middle East as per customer requirements and are approved by international sporting federations. The artificial turfs can be used effectively for many different sports such as football, tennis and hockey. The turf grass product is preferred by customers due to the longevity and low water requirement for maintenance of the sporting facility.

5.2 The list of proposed products which will be supplied as pure material is as under. The products, sometimes on the basis of orders, are supplied and installed too, which is in the nature of Works contact.

Sl. No.	Product Description
1	Variety of products suitable to Sports like Soccer, Hockey, Cricket, Tennis, Rugby, Volleyball & Golf and Landscaping Areas.
2	Pile Heights of Yarn available from 10mm to 65mm.
3	Turf in 12mm, 13mm, 15mm, 35mm & 50mm Pile Height having international federations certification for FIH, ITF & FIFA.
4	Titanium-13MM Multi Sports Turf has FIH Global Certification, comes in roll size of 4meter width and standard length, product is made of 100% PE curly monofilament high quality yarn which gives Extreme UV stability and durability.
	Feature of product includes Optimum ball/surface interaction, Dense stitch for compact appearance, Smooth surface for great playability & Aesthetic colour innovation.



6	Titanium-15 Tennis Turf stocked by has ITF Class-5 Certification, comes in 15mm Pile Height with roll size of 4meter width and standard length, product is made of fibrillated fibres engineered to meet the special durability and performance needs of tennis, it is Highly Wear-resistant and UV resistant product with Excellent Sports Performance
7	Titanium-50 Soccer has FIFA Certification, comes in 50mm Pile Height with roll size of 4meter width and standard length, product is made of monofilament high quality yarn with a "spine" running through the middle of each blade, product is valued for its durability. After 50,000 cycles of rolling, it does not show any signs of diverging or splitting. The surface is resilient enough to allow natural ball behaviour, give uniform traction and reduce shock to the joints and ankles.
8	Titanium-12mm Multi Sports and Titanium-35mm Landscaping Turf are very popular for multi sports and landscaping areas and comes at a economical price

5.3. The Applicant stated that basically their proposed business operations contain both i) Pure supply of the proposed products and ii) Supply and installation of the proposed products.

6. Applicant's Interpretation of law: The applicant submitted their interpretation of law in respect of the questions, at para 3 above, on which the advance rulings have been sought for, inter alia stating as under:

6.1. The supply of Artificial Turf is a supply of goods which is chargeable to tax @ 12%. The details of Entry as per Notification 1/ 2017 dated 28th June 2017 is as under.

Schedule II – 6%

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods
144.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up

6.2. Supply and installation of Artificial Turf/Artificial Grass and other sports flooring is in the nature of Composite supply of works contract.

6.3. Reusability of the Artificial Turf/Artificial Grass installed on basis of the specific requirement of the Customer;

- The installation of Artificial Turf/Grass are reusable subject to loss of adhesive material and negligible damage to the main item.
- The Artificial Turf/Grass are installed on the specific Design and dimension requirement of the customer.

Hence, the reusability of the Artificial Turf/Grass are subject to losses as mentioned above.

6.4. Works Contract

6.4.1 The works contract is defined under section 2(119) of the CGST Act, 2017 as under:



"works contract" means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;"

6.4.2 It is relevant to note that the works contract is chargeable to tax at concessional rate of 18% (9% CGST & 9% SGST) as per Sl. No. 3 (xii) of notification no. 11/2017- Central Tax (Rate) dated, 28.06.2017 and the notification No. 20/2017 - Central Tax (Rate) dated, 22.08.2017.

6.4.3 The supply and installation of the Artificial Turf / Artificial Grass / Other Sports flooring is classified under SAC Code 995427. The said classification of service as per the annexure to scheme of Classification of Services vide Annexure to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 is as under;

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
12	Group 99542		General construction services of civil engineering works
13		995421	
14		995422	
15		995423	
16		995424	
17		995425	
18		995426	
19		995427	General construction services of outdoor sport and recreation facilities
20		995428	
21		995429	

6.4.4 Further, we wish to submit that our proposed supply and installation work is a Composite supply of Works Contract as defined in sub section (119) of section 2 of the Central Goods and Services Tax Act, 2017, which is provided to a Local Authority, by way of Construction, erection, commissioning, installation. Completion, fitting out, repair, maintenance, renovation, or alteration of a Civil structure or any other original works meant predominantly for use other than for commerce, industry or any other business or profession and therefore liable to tax rate of 18% under Entry no. 3(xii) of notification no. 11/2017 - Central Tax (Rate) dated 28th June 2017 as amended. The relevant notification is reproduced as below:

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
1	Chapter 99	All Services	
2	Section 5	Construction Services	...



3	Heading 9954 (Construction Services)	i.....	...
		ii.....	...
		iv.....	...
		v.....	...
		vi.....	...
		vii.....	...
		viii.....	...
		ix.....	...
		x.....	...
		xi.....	...
		xii. Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (x) and (xi) above. Explanation. - For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.	9%

6.4.5 As per Section 2 (119) Works contract means a Contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.

6.5 Works contract, being composite supply involving both supply of goods and services relating to immovable property would constitute a service and accordingly liable to tax as per the provisions of the Act.

6.6 Immovable property is not defined in GST Act. Section 3(26) of The General Clauses Act, 1987, defines, "Immovable Property" shall include land, benefits to arise out of the land, and things attached to earth, or predominantly fastened to anything attached to the earth.

6.7 The applicant places a reliance on the Advance Rulings pronounced by the Authorities for Advance Ruling regarding whether the supply, installation, commissioning etc. qualify as a works contract or not. The details of such Rulings are as under:

(i) In the case of **Fermi Solar Farms Pvt. Ltd. 2018 (17) GSTL 297 (App. AAR GST)**, the AAAR was dealing with the question as to whether supply, installation, commissioning etc. of a solar power plant will qualify as a 'composite supply' or not. It was observed that though the parties had entered into separate agreements for the supply of materials and the rendering of services of erection and installation, the same were integrally connected and interdependent. Accordingly it held that the entire activity of setting up a solar power plant was a 'composite supply' in terms of Section 2(30) of the CGST Act.



ii. In the case of **Giriraj Renewables Pvt. Ltd. 2018 (17) GSTL 156 (App. AAR-GST)**, the Karnataka AAAR held that the supply of components of solar power plant and services of design, erection, installation etc. are naturally bundled and hence, the same can be treated as a 'composite supply'. Similar view was also taken in the following cases;

iii. In Re: **Premier Solar Systems (P) Limited, 2019 (23) GSTL 234 (AAR-GST)**.

iv. In Re: **NR Energy Solutions India Pvt. Ltd. 2019 (26) GSTL 280 (AAR-GST)**

v. Further, reliance is placed on the settled principle of law that 'A contract must be read as a whole'. In **M.O.H. Uduman and Ors. v. M.O.H. Aslum, AIR 1991 SC 1020**, the Apex Court held that it is settled canon of construction that a contract of partnership must be read as a whole and the intention of the parties must be gathered from the language used in the contract by adopting harmonious construction of all the clauses contained therein. The cardinal principle is to ascertain the intention of the parties to the contract through the words they have used, which are key to open the mind of the makers. Similar observations were reiterated in the case of **Novartis Vaccines and Diagnostics Inc. vs. Aventis Pharma Limited, 2010 (2) Bom CR 317**.

vi. Further the supply and installation of Artificial Turf/Artificial Grass and other sports flooring, qualifies to be composite supply of works contract as per section 7 (1)(d) of the CGST Act, 2017 which creates a deeming fiction for the service stipulated under Schedule II appended to the CGST Act. Entry No.6 (a) of the Schedule II states that 'composite supply of works contract' as defined in clause (119) of Section 2 shall be treated as a supply of service. Section 2(119) of the CGST Act defines "works contract" to mean,

"a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract".

vii. Thus the applicant submitted that the scope of works contract can be delineated as an arrangement inter alia involving construction, completion, erection, installation, fitting out, repair, maintenance or commissioning of any immovable property. The term 'immovable property' is not defined under the CGST Act, hence reference shall be made to allied laws dealing with immovable property.

viii. Section 3(26) of the General Clauses Act, 1897 defines "immovable property" to include land, benefits arising out of land, and things attached to the earth, or permanently fastened to anything attached to the earth. Further, Section 3 of the Transfer of Property Act, 1882 defines the term "attached to the earth" to mean:

a. **Rooted** in the earth, as in the case of trees and shrubs;



- b. **Embedded** in the earth, as in the case of walls or buildings; and
- c. **Attached** to what is so embedded for permanent beneficial enjoyment of that to which it is attached.

6.8 Further the applicant places reliance on the some of the judgements to determine the tests for classifying any property as immovable property.

i. In the case of **Quality Steel Tubes (P) Limited v. CCE, UP, 1994 (12) TMI 75 SC**, the assessee carried out work of setting-up of tube mill in several phases. The tube mill consisted of several machines and components which after installation got embedded to earth and formed part of plant. The Supreme Court held that goods are those which can be bought to the market to be sold. The goods attached to earth become immovable and do not satisfy the test of goods. A tube mill was immovable since it was not transferable or transportable.

ii. In the case of **CCE, Ahmedabad v. Solid and Correct Engineering works and others, (2010) 4 TMI 15 (SC)**, the Supreme Court observed that 'attachment to earth' is a key factor for determining immovable nature of a property. Further, Further, such attachment should be for permanent beneficial enjoyment of land to which it is attached.

iii. In the case of **Virgo Industries (Eng.) Pvt Ltd vs CCE, Chennai, 2015 (4) TMI 247(Mad.)**, the Madras High Court observed that an item fixed to the earth can continue to be movable if the same is capable of being shifted to another place without having to dismantle the same into constituent components and without causing substantial damaging to such individual components.

iv. In the case of **T.T.G. Industries Ltd. v. Collector of Central Excise 2004 (5) TMI 77 SC**, the Supreme Court treated a machine as immovable owing to permanency in its installation.

6.9 Further we submit that any item qualifies as an immovable should satisfy the following parameters.

- i. Equipment / machinery / plant must be permanently fastened or embedded to earth, mere attachment for operational purposes do not give such goods a color of immovable property;
- ii. Such goods cannot be brought to and sold in the market; and
- iii. Such goods cannot be shifted from one place to another without substantial dismantling and causing damage to individual components.

6.10 In the light of the above relevant provision and notifications of the Act,

- i. Pure Supply of Goods is subject to tax @ 6% vide Schedule II of the notification no. 1 of CGST Act, 2017.



- ii. In case of the supply & installation are in the nature of composite supply of works contract, is subject to tax @ 9% CGST & 9% SGST vide notification no. 11/2017 dated, 28.6.2017.

PERSONAL HEARING/PROCEEDINGS HELD ON 16.06.2025

7. Sri Veeresh S Kandgol, Chartered Accountants & duly authorized representatives of the applicant appeared for personal hearing proceedings and reiterated the facts narrated in their application.

FINDINGS & DISCUSSION

8. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in pari-materia and have the same provisions in like matters and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling. We also considered the issues involved on which advance ruling is sought by the applicant and relevant facts along with the arguments made by the applicant & the submissions made by their learned representative during the time of hearing.

10. The applicant submitted that they are engaged in the business of trading sports infrastructure & flooring materials i.e. they supply artificial turf / artificial grass and other flooring materials for sports. They also supply & install the said products for sports to be operated in a sports complex or in a ground / park based on the customer requirement. The applicant is into trading and supply & installation of the aforesaid products. In view of the foregoing the applicant sought advance ruling in respect of the questions mentioned at para 3 supra.

11. The applicant sought classification of their products when supplied as goods and also the classification of the said products when supplied & installed and the applicable rate of GST thereon. We proceed to consider one question at a time and examine. The first question is about the classification of artificial turf / artificial grass, when supplied as goods, and GST rate applicable thereon. In this regard, we invite reference to Explanations (iii) and (iv) appended to the Notification No. 01/2017- Central Tax (Rate), dated 28.06.2017, which are relevant to determination of Classification of a product & are as under:

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.



Accordingly we make a reference to the Section Notes and Chapter Notes of the relevant Chapters of the Customs Tariff and also the corresponding Harmonised Commodity Description and Coding System Explanatory Notes of World Customs Organisation (WCO).

12. It is observed that Chapter 57 of the Customs Tariff Act 1975 deals with *Carpets and other textile floor coverings* and Note 1 to Chapter 57 specifies, for the purpose of this chapter, that the term "*Carpets and other textile floor coverings*" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes. Further chapter heading 57.03 covers carpets and other textile floor coverings (including turf), tufted, whether or not made up. It is also mentioned that the said heading 57.03 also covers turf, which is tufted textile floor covering that imitates grass, irrespective of colour. The turf is used indoors or outdoors for sports playing surfaces (e.g. football, baseball, field hockey, golf, tennis) and other applications (e.g. landscaping, airports).

In the instant case the impugned product is artificial turf/artificial grass. **Artificial turf** is a surface of synthetic fibres made to look like natural grass, used in sports arenas, residential lawns and commercial applications that traditionally use grass. It is much more durable than grass and easily maintained without irrigation or trimming, although periodic cleaning is required. Stadiums that are substantially covered and/or at high latitudes often use artificial turf, as they typically lack enough sunlight for photosynthesis and substitutes for solar radiation are prohibitively expensive and energy-intensive. Further, disadvantages include increased risk of injury especially when used in athletic competition, as well as health and environmental concerns about the petroleum and toxic chemicals used in its manufacture.

It is an admitted fact that the impugned product is meant for use in sports complexes or in a ground/park. Thus the impugned products merits classification as *tufted turf of other man-made textile materials* under chapter heading 57.03 and specifically 5703.3100.

13. Now we proceed to examine the rate of GST applicable to the impugned product. Entry number 144 of Schedule - II to the Notification 1/2017-Central Tax (Rate) dated 28.06.2017, as amended, specifies that the goods with the description "carpets and other textile floor coverings (including Turf), tufted, whether or not made up", falling under chapter heading 5703 attracts GST @ 12% (CGST 6% and SGST 6%), which is as appended below:

Schedule II – 6%

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods
144.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up



In view of the above, the impugned product merits classification under chapter heading 5703 and attract 12% GST in terms of entry number 144 of Notification 1/2017-Central Tax (Rate) dated 28.06.2017, as amended.

14. Now we proceed to consider the second question which is about *classification of the supply when the impugned product is supplied and installed, which will be in the nature of works contract.*

It is observed that the applicant intend to classify the supply of **the impugned product and its installation** as works contract, under SAC code 995427. The issue involves classification of the service and thus, we invite reference to Explanation (ii) at para 4, of the Notification No. 11/2017- Central Tax (Rate), dated 28.06.2017, which is relevant to determination of Classification of a service & is as under:

(ii) *Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, "Section" and "Heading" in the annexed scheme of classification of services (Annexure).*

(iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

Accordingly we make a reference to the "Chapter, "Section" and "Heading" in the scheme of classification of services annexed to the Notification No. 11/2017- Central Tax (Rate), dated 28.06.2017, as amended.

In view of the above, we invite reference to the **Explanatory Notes to the Scheme of Classification of Services** which indicate the scope and coverage of the heading, groups and service codes of the Scheme of Classification of Services, which may also be used by the assessee (applicant) and the tax administration as a guiding tool for classification of services.

15. It is observed from the **Explanatory Notes to the Scheme of Classification of Services** that the heading 9954 covers Construction services, which includes

- General construction services for all complete constructions and
- Specialized construction services i.e., services related to parts of buildings or civil engineering works, rather than the complete construction object.

Further the heading 99542 covers General construction services of civil engineering works and the heading 995427 covers General construction services of power plants and its related infrastructure, which includes construction services for power plants and their related constructions including plants and equipment for nuclear-powered generating stations.

It is also observed that the heading 995428 covers *General construction services of outdoor sport and recreation facilities, which includes construction services for*

- i. *grounds for sports generally played in open air such as football, baseball, rugby, track and field, tennis, car or bicycle races and horse races*
- ii. *recreation installations, e.g., golf courses, beach installations, marinas for pleasure boats*
- iii. *public parks and gardens, zoological and botanical gardens*

It is clearly evident from the above that the SAC 995428 covers General construction services of outdoor sport and recreation facilities which includes construction services for grounds for sports generally played in open air such as football, baseball, rugby, track and field, tennis, car or bicycle races and horse races. In the instant case the applicant provides the facilities of installation of artificial Turf/Grass on the football ground etc., by way of attaching the artificial Turf/Grass to the earth, an immovable property, through adhesive.

In the instant case, it is an admitted fact that the artificial Turf/Grass installed is reusable subject to loss of adhesive material and negligible damage to the main item i.e. Turf/Grass, as it is installed on the specific design and dimension requirement of the customer. Thus the reusability of the artificial Turf/Grass is subject to losses. Therefore the impugned service is covered under SAC 995428.

16. Now we proceed to examine whether the impugned services amounts to works contract or not. In this regard we invite reference to Section 2(119) of the CGST Act 2017, wherein "Works Contract" has been defined to mean *a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.*

"Immovable Property" is not defined under CGST Act 2017. As per Section 3(26) of General Clauses Act 1897, "immovable property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth.

In the instant case, the artificial Turf/Grass is attached to the earth (football ground etc.) through adhesive and thus it becomes immovable property; the impugned service is covered under SAC 995428, being a construction service of *immovable property wherein transfer of property in goods is involved in the execution of said contract* and thus the impugned service qualifies to be a "Works Contract" Service. Further the composite supply of "works contract" shall be treated as supply of service, in terms of Schedule II to Section 7 of the CGST Act 2017.

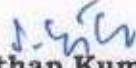
17. Now we proceed to examine the rate of GST applicable to the works contract service. The impugned service being a construction service, covered under SAC

9954, is exigible to GST @ 18%, in terms of entry No. 3(xii) of the Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended.

18. In view of the foregoing, we pass the following

RULING

- (i) The pure supply of Artificial Turf/Artificial Grass and other sports flooring merits classification under chapter heading 5703 and attracts 12% GST in terms of entry number 144 of Notification 1/2017-Central Tax (Rate) dated 28.06.2017, as amended.
- (ii) The supply and installation of Artificial Turf/Artificial Grass and other sports flooring in the nature of works contract merits classification under SAC 9854 and is exigible to GST @ 18% in terms of entry No. 3(xii) of the Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended.


(Prathap Kumar S)

Member
MEMBER

Karnataka Advance Ruling Authority
Place - Bengaluru
Bengaluru - 560 009


(Kalyanam Rajesh Rama Rao)

Member
MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

Date : 28-07-2025

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 Tax, Bangalore East Commissionerate, Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-45, Bengaluru.
5. Office Folder.

