

**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 17/2025**

**Date : 23-04-2025**

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	Sri. R Nilakantan Iyer, # 4115, Tower-4, Prestige Jade Pavilion, Gear School Road, Bhoganahalli, Bengaluru-560 103.
2.	GSTIN or User ID	292300000616ARQ
3.	Date of filing of Form GST ARA-01	05-03-2023
4.	Represented by	Sri. R Nilakantan Iyer, Applicant.
5.	Jurisdictional Authority – Centre	--Not Applicable--
6.	Jurisdictional Authority – State	--Not Applicable--
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act vide CIN RBIS23032900022517 dated 04.03.2023 & Rs.5,000/- under KGST Act vide CIN KKBK24122900251567 dated 19.12.2024

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

Sri R Nilakantan Iyer, (herein after referred to as 'Applicant'), # 4115, Tower-4, Prestige Jade Pavilion, Gear School Road, Bhoganahalli, Bengaluru-560 103, an unregistered person, 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, KGST Act.

2. The applicant purchased a flat from M/s Shriprop Projects Limited, a company floated by M/s Shriram Properties Private Limited and in this regard

# Nilakantan Iyer



applicant sought advance ruling on the issue that the value on which tax is payable and the rate of GST applicable on the works contract services received by him.

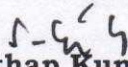
3. An opportunity of personal hearing through video conference was provided on 08.04.2025 and Sri. Nilakantan Iyer, the applicant himself appeared for personal hearing proceedings and reiterated the facts narrated in their application, admitting the fact that the applicant is the recipient of works contract services.

4. Section 95(a) of the CGST Act 2017, while defining "advance ruling" stipulates that it is a decision in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant. In the instant case the applicant is not involved in supply of goods or services or both but a recipient of the service. Thus the instant application is beyond the jurisdiction of this authority and hence the application is liable for rejection in terms of Section 98(2) of the CGST Act 2017.

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


### **RULING**

The instant application is rejected in terms of Section 98(2) of the CGST Act 2017 as the applicant is not a supplier of goods or services or both but the recipient of the works contract services.

  
(Prathap Kumar S)  
Member

Karnataka Advance Ruling Authority  
Place : Bengaluru, - 560 009

Date : 23-04-2025



(M.S. Prithvi)  
Member

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. Office Folder.



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