

**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 16/2025

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	M/s. KARNATAKA STATE NURSING COUNCIL, A Street, 6 th Cross, Gandhinagar, Bengaluru-560 009, Karnataka
2.	GSTIN or User ID	29AAAAK7495E1ZB
3.	Date of filing of Form GST ARA-01	24-01-2023
4.	Represented by	Sri. M Raghavendra Reddy, C.A., & Authorised Representative
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bengaluru North Commissionerate, Bengaluru. (Range-DND1)
6.	Jurisdictional Authority – State	ACCT, LGSTO-31, 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. DC2901230400757 dated 24.01.2023.

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

M/s. Karnataka State Nursing Council, (herein after referred to as 'Applicant'), A Street, 6th Cross, Gandhinagar, Bengaluru-560 009, Karnataka, having GSTIN 29AAAAK7495E1ZB, 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 submitted that they are into provision of Registration, Renewal, Foreign Verification and other services as required in promoting health care services across the state of Karnataka; they have been set up by "Karnataka Nurses, Midwives and Health Visitors Act"; registered under Section 12AB (Non Profit Organisation) of Income Tax Act 1961; they collect different fees for different services and thus sought advance ruling as to whether the said services are taxable or not and if taxable the classification and SAC of the said services and the rate of tax applicable thereon.

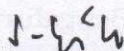
3. An opportunity of personal hearing was provided on 08.04.2025 through video conference and Sri. M Raghavendra Reddy, C.A., appeared, reiterated the facts narrated in their application and admitted that the impugned issue has already been decided under the Order-in-Original.

4. Proviso (i) to Section 98(2) of the CGST Act 2017 stipulates that "*the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any provisions of this Act*". In the instant case it is an admitted fact that the issue has been decided and an Order-in-Original also is issued and hence the instant application is liable for rejection.

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

RULING

The application is rejected, in terms of Proviso(i) to Section 98(2) of the CGST Act 2017, as the issue is decided and an Order-in-Original also is issued.


(Prathap Kumar S)
Member

Karnataka Advance Ruling Authority
Place : Bengaluru, 560 009


Date : 23-04-2025

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 Commissioner of Central Tax, Bangalore North Commissionerate, Bengaluru.
 4. The Assistant Commissioner of Commercial Taxes, LGSTO-31, Bengaluru.
- Office Folder.



(M.S. Prithvi)
Member

MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

