

**THE AUTHORITY FOR ADVANCE RULING IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU - 560 009**

F.No. KAR.AAR/11/2026

Order No. KAR.ADRG/11/2026

Dated 11.02.2026

Present:-

1. **Shri. Kalyanam Rajesh Rama Rao**

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

2. **Shri. Sivakumar S Itagi**

Additional Commissioner of Commercial Taxes . . . Member (**State**)

1	Name and address of the applicant	M/s Apartment Owners Association of Raj Lake View, # 3761, SNN Raj Lake View, 29 th Main, N S Palya Main Road, BTM Layout, 2 nd Stage, Bangalore-560076
2	GSTIN or User ID	29AAGAA4480M1ZB
3	Date of filing of Form GST ARA-01	29.10.2024
4	Represented by	Shri. Nagaraj Gudlur Krishnaprasad, Treasurer
5	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bangaluru South Commissionerate, Bangaluru
6	Jurisdictional Authority - State	ACCT, LGSTO 025 -Bangaluru
7	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act,2017 & Rs.5,000/- under KGST Act,2017 through debit from Electronic Cash Ledger vide reference No. DC2910240444068 dated 29.10.2024.

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

1. M/s Apartment Owners Association of Raj Lake View, (herein after referred to as '**the Applicant or M/s AOARLV**'), # 3761, SNN Raj Lake View, 29th, Main, N S Palya Main Road, BTM Layout, 2nd Stage, Bangalore-560076, having GSTIN 29AAGAA4480M1ZB, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST

Applicant's Name- M/s AOARLV



Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017.

- 2. The Applicant** is an Apartment Owners' Association/Resident Welfare Association (RWA) duly registered under the Karnataka Societies Registration Act, 1960. The primary objective of the Applicant is to manage and administer the common affairs of the residential complex, maintain shared amenities for the collective benefit of its members, and ensure smooth day-to-day operations of the society. For these purposes, the Applicant collects monthly maintenance charges from its members. Such charges are determined in accordance with the governing bye-laws of the society and are generally proportional to the area of the unit. The amounts so collected are utilized towards recurring expenditures, including payment of salaries to security personnel, housekeeping staff, gardeners, and other service providers, as well as the maintenance and upkeep of common areas such as staircases, lobbies, elevators, corridors, and parking spaces. The funds also cover common utilities like electricity and water consumed in shared facilities and infrastructure.
- 3.** In addition to the monthly maintenance charges, the Applicant also wishes to collect some corpus fund from its member in order to build up a fund that will be used to carry out Capital Expenditure such as painting, replacement of capital goods etc. These contributions serve as a financial reserve to meet unforeseen expenses, major repairs, or long-term capital improvements such as building repainting, structural repairs, or refurbishment of water supply systems etc. The corpus fund ensures financial stability and enables the Applicant to handle contingencies and significant infrastructural requirements without depending on ad hoc or immediate contributions from members.
- 4. In view of the above, the applicant has sought advance ruling in respect of the following questions:**
- 1. Does the act of collecting of Corpus from Member for Capital Expenditure fall within the definition of Supply under Section 7 of CGST Act, 2017?*
 - 2. If the answer to the question no. 1 is affirmative, can M/s AOARLV take advantage of the exemption provided by Entry No. 77 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017?*
 - 3. If the answer to question no. 2 is affirmative then if the corpus is collected only four times a year will the calculation of GST be done for those four months individually with respect to Rs.7500/-exemption provided under Entry No. 77 of Notification No. 12/2017 Central Tax (Rate) dated*



Applicant's Name- M/s AOARLV

28.06.2017 or will such Corpus amount be pro-rata for the entire 12 months?

4. If the answer to question No. 1 is negative; is there any liability to discharge GST on utilization of such Corpus for capital expenditure?
5. If the answer to question No. 4 is affirmative can M/s AOARLV take advantage of the exemption provided by Entry No. 77 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017?
6. If the answer to question no. 5 is affirmative, will the calculation of GST be done on a proportionate share basis keeping in mind the Rs.7500/- exemption provided by Entry No. 77 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 per member per month ?

5. **Admissibility Of The Application:** The applicant, under Column 13 of Form ARA-01, has selected multiple categories of issues, namely: "Applicability of a notification issued under the provisions of this Act," "Determination of time and value of supply of goods or services or both," "Determination of the liability to pay tax on any goods and services or both," and "Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services both, within the meaning of that term."

However, upon examination of the application and the questions raised, it is observed that the **substantive issues** for which the applicant seeks an advance ruling primarily relate to:

1. Applicability of a notification issued under the provisions of this Act;
2. Determination of time and value of supply of goods or services or both and
3. Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services both, within the meaning of that term

Accordingly, the present application is **admissible** in terms of **Section 97(2)(b), 97(2)(c) and Section 97(2)(g)** of the CGST Act, 2017.

6. **Brief Facts of The Case:** - The Applicant collects monthly maintenance charges from its members to meet the day-to-day maintenance expenses of the society and ensure the smooth functioning of common facilities and services. In addition to these regular charges, the Applicant also wishes to collect contributions towards a **corpus fund**, which serves as a reserve to meet future contingencies, unforeseen expenses, major repairs, and long-term capital improvements such as building repainting, structural repairs,



Applicant's Name- M/s AOARLV

refurbishment of water supply systems, and similar infrastructure-related requirements.

7. **The key issue raised by the Applicant** is “whether the collection of corpus fund from members for the purpose of meeting future capital expenditure amounts to a “supply” under Section 7 of the CGST Act, 2017”. The Applicant also seeks clarity on:

(i) If such collection of corpus fund constitutes a supply, what shall be the applicable “time of supply” for the purpose of payment of GST—whether GST is payable at the time of collection of such corpus amount from members or at the time of its actual utilisation for capital expenditure.

(ii) Whether the applicant is entitled to claim the benefit of the exemption of ₹7,500 per member per month provided under Entry No. 77 of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017 in respect of the corpus fund collected from members, and if so, whether the exemption is to be determined in the month on which corpus fund collected or pro-rata for the entire 12 months.

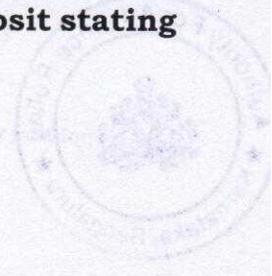
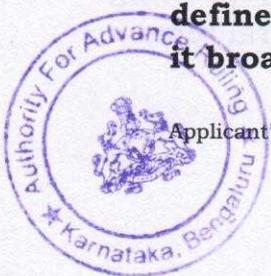
8. **Applicant’s Interpretation Of Law: -**

8.1. In respect of question no. 1 of Para 4 Supra, Applicant’s interpretation is that collection of corpus fund by M/s AOARLV can be treated as supply under Section 7, including sub section 7(1)(aa), only if both conditions are satisfied :-

- (a) **There must be an activity or transaction between M/s AOARLV and its members, and**
(b) **Such activity or transaction must be for a consideration.**

With respect to collection and uses of corpus fund, they stated that M/s AOARLV may use such amounts for “works of emergency nature for repairs, rectification, additions, alterations of the building and for any of the facilities including repair/replacement of capital assets. The terms “ activities or transactions “ which is used in the legislation is quite broad in nature and therefore it is clear that any repairs, rectifications, additions, alteration or replacement of capital assets should constitute activities or transactions and therefore first conditions above is satisfied. Now, second question is that whether corpus fund collection involves “consideration”. Applicant’s reliance on Section 2(31) – Definition of “Consideration” and quoted Section 2(31) of the CGST Act, 2017, which defines *consideration*. Further, they have emphasize the proviso to Section 2 (31) of CGST Act, 2017 that any **deposit is not treated as consideration unless the deposit is applied against the supply. Deposit is not defined in GST Law and they refer to dictionary definitions of deposit stating it broadly means**

Applicant’s Name- M/s AOARLV



- Money placed in a bank
- Or money set aside for a specific purpose

Since, the **corpus fund is essentially a contingency fund** collected and kept aside for future capital works. Therefore, it should be treated as a **deposit**, not as a payment for any current supply. Since a **deposit is not “consideration”** until actually applied, the act of collecting corpus **does not constitute consideration** at the time of collection. Without consideration, the **second condition** for “supply” is not satisfied. Hence, **no supply takes place at the time of collection of corpus fund.**

8.2. In respect of question no. 2 of Para 4 Supra, the interpretation of the applicant is that, if their interpretation of the law in respect of supply is not proper and act of collecting corpus fund is treated as supply then exemption provided vide Entry No. 77 of Notification No. 12/2017 Central Tax (Rate) dated 28.09.2017 as amended apply in respect of collection of Corpus fund subject to threshold value of RS. 7500/- per month per member as M/s AOARLV is an unincorporated body registered under the Karnataka Societies Registration Act, 1960 and collects charges/share of contribution from its members for the purpose of sourcing goods and services from a third person for common use of its members.

8.3. In respect of question no. 3 of Para 4 Supra, the interpretation of the applicant is that, M/s AOARLV collects maintenance on per square feet per month basis. This regular maintenance is collected in the first month of each quarter in advance and therefore GST where applicable is discharged on collection of such maintenance by considering Entry No. 77 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2025, now M/s AOARLV proposes to collect Corpus in month 2 of each quarter in order to spread out the financial obligation to its members. Since, no calculation methodology prescribed in Entry No. 77 and therefore threshold limit of Rs. 7500/- per member per month must be applied individually for the month in which such corpus fund is collected.

8.4. In respect of question no. 4 , 5 and 6 of Para 4 Supra, the interpretation of the applicant is that if the collection of corpus fund collected by M/s AOARLV does not falls under definition of supply at the time of collection of amount, it should falls under the definition of supply at the time of utilization of such corpus funds and since the amounts utilized for a specific reason of sourcing of goods and services for the common use of all the residents of the association, therefore exemption of Rs. 7500/-per month per member should apply in principle as provided in Entry No. 77 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017.



Applicant's Name- M/s AOARLV



Further , they have stated that the M/s AOARLV will have details on hand of actual Corpus Utilization each month and will add the actual pro rate Corpus utilization to the Rs. 7500/- threshold for each member in each month and will then compute the GST payable on actuals.

9 PERSONAL HEARING PROCEEDINGS HELD ON 20.11.2025:-

Shri Nagaraj Gudlur Krishnaprasad, treasurer and duly authorised representative of the applicant appeared for personal hearing proceedings held on 20.11.2025, before this authorities and reiterated the facts narrated in their application and requested for Advance Ruling on the said questions.

FINDINGS & DISCUSSION:

10. *At the outset we would like to make it clear that the provisions of the 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, 2017 would also mean reference to the corresponding similar provisions in the KGST Act, 2017.*

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

12. We have carefully examined the application made by the applicant M/s Apartment Owners Association of Raj Lake View (M/s AOARLV), the submissions provided therein, the arguments advanced during the personal hearing. The main issues for consideration are "Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services both, within the meaning of that term" and "Determination of time and value of supply of goods or services or both" and **"Applicability of a notification issued under the provisions of this Act"**.

13. The applicant seeks advance ruling in respect of the questions mentioned at para 4 supra. We proceed to answer the all questions collectively.

14. If we summaries all the questions of the applicant,

The applicant seeks an advance ruling on the following issues/aspects under the GST law:

Applicant's Name- M/s AOARLV



1. **Whether the collection of corpus fund from members for the purpose of meeting future capital expenditure amounts to a “supply” under Section 7 of the CGST Act, 2017.**
2. **If such collection of corpus fund constitutes a supply, what shall be the applicable “time of supply” for the purpose of payment of GST—whether GST is payable at the time of collection of such corpus amount from members or at the time of its actual utilisation for capital expenditure.**
3. **Whether the applicant is entitled to claim the benefit of the exemption of ₹7,500 per member per month provided under Entry No. 77 of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017 in respect of the corpus fund collected from members, and if so, whether the exemption is to be determined in the month on which corpus collected or pro-rata for the entire 12 months.**

15. In this regard, firstly we have to decide whether collection of corpus fund from members for the purpose of meeting future capital expenditure amounts to a “supply” or not under GST Law. To determine whether the corpus fund collected from members constitutes “**supply**”, we must first examine **Section 7 of the CGST Act, 2017**, which defines the scope of supply. The section reads as follows:

(i). Section 7 of CGST Act, 2017- Scope of supply:-

- 7(1) For the purpose of this Act, the expression “Supply” includes –
- (a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
 - (aa) **the activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash deferred payment or other valuable consideration.**

Explanation. - For the purpose of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another.

(b)

(c)

7 (1A) Where certain activities or transactions constitute a supply in accordance with the provisions of sub section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.

(ii) According to Section 7 (1) (aa) of CGST Act, 2017, the expression “ supply “ includes the **activities or transactions, by a person**, other than individual,

Applicant's Name- M/s AOARLV



to **its members** or constituents or vice versa, **for cash, deferred payment or other valuable consideration. The term "person" is defined in Section 2 (84) of the CGST Act, 2017 and same is as under:**

"Person" includes-

(a) An individual;

(b)

.....

(f) an association of persons or a body of individuals, whether incorporated or not , in India or outside India;

(g).....

.....

The term "Consideration: defined in Section 2 (31) of CGST Act, 2017 and same is as under:

(iii) "Consideration" in relation to the supply of goods or services or both includes –

(a) Any payment made or to be made , whether in money or otherwise, in respect of , in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;

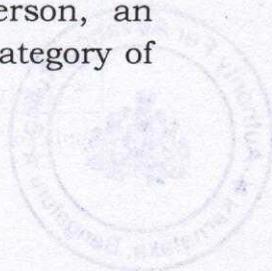
(b) The monetary value of any act or forbearance , in respect of , in response to , or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government
Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;

IV. On reading of the by laws submitted by the applicant, it is a fact that the applicant (such as a housing society/apartment association) is registered under the Karnataka Societies Registration Act, 1960. This means it is a **legal entity**, not just a group of individuals. The applicant may use corpus amounts collected from its member for carries out activities like, work of emergency nature for repair, painting of the building, rectification/modification, addition or alteration of building and for any of the facilities including repair/replacement of capital assets. Members pay money for these activities as decided by Management committee. Thus, it constitute that the **applicant is performing certain activities.**

V. The Explanation to Section 7(1) of the CGST Act, 2017 expressly provides that, for the purposes of GST, an association or society and its members shall be treated as distinct persons. Further, as per definition of person, an association of persons, whether incorporated or not falls under the category of

person

Applicant's Name- M/s AOARLV



VI. Having established that the applicant and its members are to be treated as distinct persons under the Explanation to Section 7(1) of the CGST Act, 2017, and they are doing certain activities for its member, the next issue is to determine **whether the applicant has received consideration for its activity or not.**

VII. From the definition of *consideration* discussed in **Para 15(2)(ii)** above, it follows that **any payment made or to be made by the members of an association to the association itself, in respect of or in response to a supply of goods or services, would ordinarily qualify as consideration** under Section 2(31) of the CGST Act, 2017.

However proviso under the definition states that deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply

In view of the above, the issue before us is to determine whether the payments collected by the applicant under the head 'corpus fund' constitute advances toward future supply of services or are in the nature of deposits.

VIII. There are well-recognized distinctions between an **advance** and a **deposit**. An **advance** is generally a payment made upfront toward a future supply and is typically **non-refundable**, whereas a **deposit** is ordinarily refundable and held as security, subject to return upon occurrence of specified conditions.

IX. It is an admitted and established fact that the applicant is an Association constituted for the purpose of providing services to its members. The members, in turn, are liable to pay consideration to the applicant for such activities, as specified in the bylaws of the Association.

The activities undertaken by a Resident Welfare Association for its members are classifiable under **Chapter Heading 9995**, falling under the description "**Services of Membership Organisations**", and more specifically under **Service Code 999598**, described as "**Home Owners Association**", as per the Scheme of Classification of Services (Annexure).

In view of the above, the nature of services proposed to be provided by the applicant to its members in the future stands clearly identified and determined in the instant case.



Applicant's Name- M/s AOARLV



X. Accordingly, the amounts collected towards the corpus fund are **indisputably in the nature of advances and not deposits**. And, therefore the applicant satisfies all the conditions to qualify the definition of supply and collection of corpus fund by the applicant from its member falls under the category of supply towards its members.

16. The second question is that Since Corpus funds are collected in advance for future contingencies, is GST payable at the time of collection or at the time of actual utilization of these funds?

As already discussed in Para 15 supra, corpus fund contributions are collected **in advance** to meet **future contingencies** or major, non-recurring capital expenditures, such as:

- Major structural repairs
- External/internal painting
- Other long-term infrastructure or capital works

Although these expenditures will occur in the future, the **collection itself takes place upfront**.

(i). Applicability of Time of Supply Provisions (Section 13 of the CGST Act)

Section 13(2)(a) of the CGST Act, 2017 provides:

*The time of supply of services shall be the **earlier** of:
(i) the date of issue of invoice (if issued within prescribed time), or
(ii) the **date of receipt of payment**.*

In this case:

- The applicant (RWA) collects corpus fund **in advance**, and
- Receipt of payment occurs **before** any actual supply of service or before any invoice is raised.

Therefore, as per Section 13(2) (a), the **time of supply is triggered on the date of receipt of the corpus fund amount**, if such collection is considered an advance towards a future supply.

In view of the above, the answer of the question is GST is payable at the time of collection of the corpus fund, **and** the time-of-supply provisions under Section 13 of the CGST Act apply to corpus fund collections treated as advances.



Applicant's Name- M/s AOARLV

17. The third question is that "Whether the applicant is entitled to claim the benefit of the exemption of ₹7,500 per member per month provided under Entry No. 77 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 in respect of the corpus fund collected from members, and if so, whether the exemption is to be determined in the month on which corpus collected or pro-rata for the entire 12 months".

(i) Entry No. 33 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as amended read with Scheme of Classification of Services (Annexure) and **Entry No. 77 of Notification No. 12/2017 Central Tax (Rate) Dated 28.06.2017 as amended** are specifically deal with **services provided by membership organisations. which is reproduced below:**

(ii) **Notification No. 11/2017 Central Tax (Rate) Dated 28.06.2017, as amended read with Scheme of Classification of Services**

Sl.No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services Rate (Rate (Per cent.)	Condition
33	Heading 9995	Services membership organisations.	9	Nil

Scheme of Classification of Services (Annexure):-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
658	Group 99959		Services furnished by other membership organisations
		999598	Home owners associations



Applicant's Name- M/s AOARLV

(iii) Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended:-

Sl.No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services Rate (Rate (per cent.)	Condition
77	Heading 9995	Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution- (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of Seven thousand five hundred rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.	Nil	Nil

(iv) Further, Para 1, Issue No. 5 of Circular No. 109/28/2019-GST dated 22.07.2019 issued vide F. No. 332/04/2017-TRU, which also deals directly with corpus fund / sinking fund collected by RWAs or similar associations is reproduced below:

The exemption from GST on maintenance charges charged by a RWA from residents is available only if such charges do not exceed Rs. 7500/- per month per member. In case the charges exceed Rs. 7500/- per month per member, the entire amount is taxable

(v) On a joint reading of Notification No. 11/2017-Central Tax (Rate), as amended, Notification No. 12/2017-Central Tax (Rate), both dated 28.06.2017,

Applicant's Name- M/s AOARLV



and Circular No. 109/28/2019-GST, it becomes abundantly clear that corpus fund contributions stand on a footing distinct from regular monthly subscription or maintenance charges collected by residential welfare associations or similar membership organizations.

(vi) Now, we have to discuss “Why Corpus Fund Cannot Be Clubbed with Monthly Maintenance Charges”.

The Nature and purpose of Monthly Maintenance Charges and Corpus Fund which is as detailed below:

1. **Monthly Maintenance Charges:-** Monthly maintenance charges collected by the RWA are applied toward **regular, recurring, and continuous services** necessary for day-to-day upkeep and functioning of the residential society. These include:

- Cleaning and housekeeping of common areas (lobbies, corridors, staircases, parks, gardens, swimming pool, play areas, sports areas, open spaces, etc.)
- Waste collection and disposal
- Salaries of security staff, housekeeping personnel, and office/administrative staff
- Payment of common electricity and water charges
- Other operational and routine expenses of the society

Corpus Fund:-The **corpus fund** is collected **one-time or infrequently**, and it is specifically earmarked for **capital or major non-recurring expenditures**, such as:

- Major structural repairs of the building
- External/internal painting of the building
- Replacement or major overhaul of lifts

(vii) Accordingly, it is evident that **Corpus fund collections are entirely separate from monthly maintenance charges** and both amounts are **distinct in character and purpose**. Therefore, **the corpus fund can be treated as separate and independent from monthly maintenance charges for GST applicability.**

Applicant's Name- M/s AOARLV



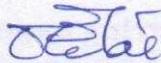
In view of the above, Corpus fund cannot be aggregated with monthly charges for claiming the ₹7,500-per-month-per-member exemption under Notification No. 12/2017-CT (R) dated 28.06.2017 as amended.

18. Since the exemption of **₹7,500 per member per month** under **Notification No. 12/2017-CT(R)** is **not available** in respect of corpus fund contributions, the **question of determining the exemption applicability**—whether in the **month of collection** or on a **pro-rata basis spread across 12 months**—**does not arise at all.**

19. **In view of the foregoing, we pass the following.**

R U L I N G

1. *The collection of corpus fund from members for the purpose of meeting future capital expenditure amounts to a “supply” under Section 7 of the CGST Act, 2017.*
2. *GST collection of Corpus fund is payable at the time of collection/receipt of Corpus funds as the time of supply is receipt of the advance amounts in terms of Section 13(2)(a) of the CGST Act 2017*
3. *The corpus fund is entirely different from monthly maintenance charges; therefore, the exemption of ₹7,500 per member per month provided under Entry No. 77 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, is not available to the applicant with respect to the corpus fund.”*



(Kalyanam Rajesh Rama Rao)

**Member
MEMBER**

Karnataka Advance Ruling Authority

Place: Bengaluru
Bengaluru - 560 009

Date: 11.02.2026

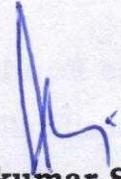
To,

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 South Commissionerate, B'lore.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-025, Bengaluru.
5. Office Folder.

Applicant's Name- M/s AOARLV



(Sivakumar S Itagi)

**Member
MEMBER**

Karnataka Advance Ruling Authority

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