

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

F. No. KAR.AAR 27/2026

Order No. KAR.ADRG 27/2026

Date: 19.05.2026

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 BD Patil Enterprises, # 211, GUMMANAHALLI ROAD, BYADGI, Haveri, Karnataka, 581106.
2	GSTIN or User ID	29AAJFB7735Q1ZL
3	Date of filing of Form GST ARA-01 (ARN date)	30.07.2025
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bengaluru North West Commissionerate.
6	Jurisdictional Authority - State	ACCT, LGSTO 360- 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,2017 and Rs.5,000/- under KGST Act, 2017 vide Electronic Cash Ledger Debit Entry No. DC2907250534233 Dated 30.07.2025.

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

M/s BD Patil Enterprises (herein after referred to as 'Applicant'), # 211, GUMMANAHALLI ROAD, BYADGI, Haveri, Karnataka, 581106, having GSTIN 29AAJFB7735Q1ZL, 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 is engaged in providing job work services in relation to grinding of chilli into chilli powder, wherein the raw material is supplied by the customer. In view of the foregoing, the Applicant has sought an advance ruling on the following question:

a) Job work charges for grinding of Dry chilli into chilli powder. Where material is provided by the customer and we provide grinding Job work Service. Classified GST under SAC Code 9988 Serial No.26 (f).



M/s BD Patil Enterprises

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3. However, the applicant vide letter dated 17.03.2026 submitted for withdrawal of application for Advance Ruling stating the following reasons, as below:-

"We would like to withdraw our application for advance ruling filed. We received the GST order for the year 2020-21 demand GST on chilli powder grinding Job work Service at the rate of 18% instead of 5% GST as per the notification and amendment notification.


We filed an appeal before the JC Appeal on the same order, and we receive two more demand order on the same matter for the year 2021-22 and 2022-23. We submitted all the relevant records and explanation before the appellate authority. So, we expected positive in our case, and we expect to complete the appeal proceedings at the earliest. Hence, we need to withdraw our application for Advance Ruling."

4. In view of the above, we pass the following,

R U L I N G

The application filed by the applicant for advance ruling is disposed off as withdrawn.


(Kalyanam Rajesh Rama Rao)
Member

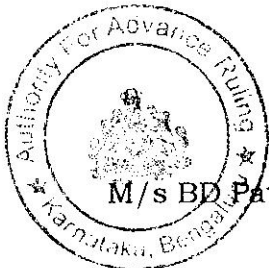

(Sivakumar S Itagi)
Member
MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

Place: Bengaluru,
Date: 19.05.2026

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 North West Commissionerate.
4. The Assistant Commissioner, LGSTO-360, Bengaluru.
5. Officer Folder.



M/s BD Patil Enterprises