

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

**Advance Ruling No. KAR ADRG 05/2026**

**Date : 13.01.2026**

**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 Kalash Consumer Products LLP, # Survey No.23, 94-C, Vasanthanarasapura Industrial Area, Kora Hobali, Nagenahalli, Tumakuru-572138.
2	GSTIN or User ID	29ABCFK5460B1ZI
3	Date of filing of Form GST ARA-01 (ARN date)	29.05.2025
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Principal Commissioner of Central Tax, Bengaluru North West Commissionerate, BMTCC Complex, Shivaji Nagar, Bengaluru - 560001 (Range-BNWD-5).
6	Jurisdictional Authority – State	ACCT, LGSTO 170- 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. DC2905250408605 Dated 29.05.2025.

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

M/s Kalash Consumer Products LLP, # Survey No.23, 94-C, Vasanthanarasapura Industrial Area, Kora Hobali, Nagenahalli, Tumakuru-572138, having GSTIN 29ABCFK5460B1ZI 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 the KGST Act, 2017 read with Rule 104 of the KGST Rules, 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act, 2017 and the KGST Act, 2017.



2. The Applicant is a Partnership firm, registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act,2017 and KGST Act,2017 respectively). The applicant procures raw cut tobacco in bulk as the principal raw material and proposes to manufacture "tobacco pre-mixed with lime", which will be packed in pouches and marketed under various brand names. The predominant component in the manufacturing process is tobacco, which is mixed with lime. Further, the applicant uses little aroma and menthol for freshness and to neutralize any bad smell.

3. The applicant, under column 13 of the application ARA-01, selected the issue "Classification of goods". However, the applicant has not sought any specific question for advance ruling.

4. Further, the applicant vide letter dated 15.12.2025, has informed the Authority that they wish to withdraw their applicant for Advance Ruling.

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

### **RULING**

*The application filed by the applicant for advance ruling is disposed off as withdrawn.*

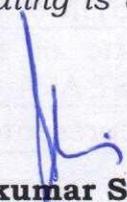


**(Kalyanam Rajesh Rama Rao)**

Member  
MEMBER

Karnataka Advance Ruling Authority  
Place: Bengaluru,  
Bengaluru - 560 009

Date: 13.01.2026



**(Sivakumar S Itagi)**

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. The Principal Commissioner of Central Tax, Bengaluru North West Commissionerate, Bengaluru.
4. The Assistant Commissioner, LGSTO-170, Bengaluru.
5. Officer Folder.

