BEFORE THE AUTHORITY FOR ADVANCE RULING KARNATAKA

GOODS AND SERVICES TAX

VANIJYA THERIGE KARYALAYA, KALIDASA ROAD

GANDHINAGAR, BENGALURU – 560 009

F. No. KAR. AAR 21/2026

Rectification Order No.01/2026 **Date: 08.09.2026**

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. M11 Energy Transition Pvt. Ltd., # No.389, MB Road, Kaveri Layout, MK Agrotech, Srirangapatna, Mandya- 571438.
2.	GSTIN or User ID	29AANCM2050L1Z4
3.	Date of filing of Form GST ARA-01	02.05.2025
4.	Represented by	C.A Akbar Basha, Authorised Representative vide letter dated 09.01.2026
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Mysore Commissionerate, Siddartha Nagar, Mysore-570011.
	Jurisdictional Authority – State	ACCT, LGSTO-215, Mandya-571402.

RECTIFICATION ORDER UNDER SECTION 102 OF THE CGST ACT, 2017 & UNDER SECTION 102 OF THE KGST ACT, 2017

M/s. M11 Energy Transation Pvt. Ltd., (herein after referred to as **'Applicant**) NO.389, MB Road, Kaveri Layout, MK Agrotech, Srirangapatna, Mandya- 571438, having GSTIN 29AANCM2050L1Z4, have filed an application for Advance Ruling under Section 97 of the 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. This Authority had thereafter passed **Advance Ruling Order No. KAR ADRG 21/2026 dated 16.03.2026** in respect of the said application.

2. Subsequently, the Mysuru GST Commissionerate, vide letter dated **06.07.2026**, brought to notice that an inadvertent error had occurred in the said Advance Ruling Order, whereby the relevant portion was not in conformity with paragraphs 14.06, 14.07 and 14.08 and the operative portion of the said Advance Ruling Order.

Discussion and Findings

3. We have considered the submissions made by the Mysuru GST Commissionerate seeking rectification of the aforesaid Advance Ruling Order. We have examined the records of the case and the Advance Ruling Order No. **KAR.ADRG 21/2026 dated 16.03.2026**. On examination, we observe that certain inadvertent typographical errors have occurred in the said order, which are apparent on the face of the record and require rectification.

4. Further, Section 102 of the CGST/KGST Act, 2017 provides for rectification of an advance ruling, as under: -

> *"The Authority or the Appellate Authority or the National Appellate Authority] may amend any order passed by it under section 98 or section 101, [or section 101C, respectively,] so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority [or the National Appellate Authority] on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant or the appellant within a period of six months from the date of the order:*
>
> ***Provided** that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant [appellant, the Authority or the Appellate Authority] has been given an opportunity of being heard."*

In the present case, the proposed rectification is limited to the correction of inadvertent typographical errors and does not alter, modify or have any effect on the ruling pronounced in the aforesaid Advance Ruling Order. Further, the rectification does not result in enhancement of tax liability or reduction of the amount of admissible input tax credit. Accordingly, the proviso to Section 102 of the CGST/KGST Act, 2017 is not attracted and, therefore, no personal hearing is required in the present case.

5. Accordingly, we hereby rectify the errors apparent on the face of the record as brought to our notice. Accordingly, in exercise of the powers conferred under **Section 102 of the CGST/KGST Act, 2017**, the Advance Ruling Order No. **21/2026 dated 16.03.2026** is hereby rectified as follows:

ORDER

"In paragraph 14.09, in the last but one line, the expression "B30, B40, B50, B60 and B70" shall be read as "B40, B50, B60 and B70"."

All other findings, discussions and the ruling contained in the Advance Ruling Order shall remain unaltered.

(Kalyanam Rajesh Rama Rao)	**(Sivakumar S Itagi)**
Member	Member
MEMBER	MEMBER
Karnataka Advance Ruling Authority	Karnataka Advance Ruling Authority
Bengaluru - 560 009	Bengaluru - 560 009

Place: Bengaluru,
Date: 08.09.2026

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, Mysore GST Commissionerate, Mysore.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-215, Mandya.
5. Office Folder.

Authority For Advance Ruling ★ Karnataka, Bengaluru ★