

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

F. No. KAR.AAR 26/2026

Order No. KAR.ADRG 26/2026

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

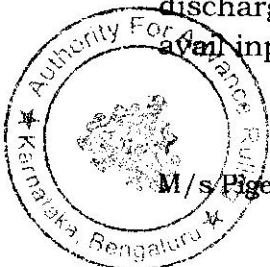
.... Member (**State**)

1	Name and address of the applicant	M/s Pigeon Education Technology India Pvt. Ltd., Plot No.19/4, Indiqube Alpha Building, 4 th Floor Wing B1 B2 B3 B4 Marathahalli, Bangalore-560103.
2	GSTIN or User ID	29AAKCP7484L1ZG
3	Date of filing of Form GST ARA-01 (ARN date)	17.06.2024
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bengaluru East.
6	Jurisdictional Authority - State	ACCT, LGSTO 015- 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. DC2911230332973 Dated 27.11.2023.

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

M/s Pigeon Education Technology India Pvt. Ltd., Plot No.19/4, Indiqube Alpha Building, 4th Floor Wing B1 B2 B3 B4 Marathahalli, Bangalore-560103, having GSTIN 29AAKCP7484L1ZG, 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 online education services for students from Classes I to X. In the course of its business, the Applicant procures advertisement services from foreign entities such as Facebook and Google. The applicant submits that the said services qualify as import of services under the GST law. Accordingly, Integrated Goods and Services Tax (IGST) is payable by the Applicant. The Applicant is required to discharge such IGST liability directly to the Government, and thereafter is eligible to avail input tax credit (ITC) of the same.



M/s Pigeon Education Technology India Pvt. Ltd

3. In view of the above, the applicant in Advance Ruling Application has mentioned nature of activity in respect of which Advance Ruling Sought has selected - Others - Import of Services. Further, the applicant in annexure has submitted the following details:

- i. *"The Applicant submits that in terms of the provisions of the CGST Act, 2017, input tax credit is required to be availed within the prescribed time limit, i.e., up to the 30th day of November following the end of the relevant financial year or furnishing of the annual return, whichever is earlier.*
- ii. *The Applicant states that it has availed import of services and is liable to pay IGST under the provisions of the IGST Act, 2017. However, due to seizure of its bank accounts by the authorities, the Applicant was unable to make the payment of IGST within the prescribed time limit and consequently could not avail the corresponding input tax credit.*
- iii. *In view of the above circumstances, the Applicant has approached this Authority seeking extension of the time limit for availing input tax credit beyond the statutory due date, on the ground that the delay was caused due to reasons beyond its control and that the tax liability would be discharged along with applicable interest upon release of the seized funds."*

4. At the outset, it is observed that the issue/question raised by the Applicant, as mentioned above, falls outside the ambit of the Authority for Advance Ruling under Section 97(2) of the CGST Act, 2017. Further, on perusal of the submissions made by the Applicant, it is also observed that the Applicant has mis-declared that the question raised in the present application is neither pending nor decided in any proceedings in its case under any of the provisions of the CGST Act, 2017. Accordingly, in terms of the proviso to Section 98(2) of the CGST Act, 2017, the application is not admissible and is liable to be rejected.

5. Further, the Applicant, vide email dated 02.04.2026, has informed the Authority of its intention to withdraw the present application for Advance Ruling on the ground that the issue raised does not fall within the jurisdiction of the Authority.

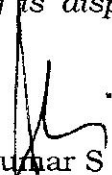
6. In view of the above, we pass the following,

R U L I N G

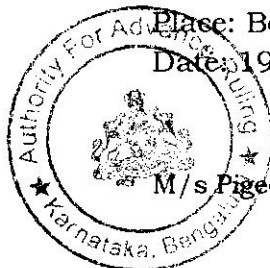
The application filed by the applicant for advance ruling is disposed off as withdrawn.


(Kalyanam Rajesh Rama Rao)

Member
MEMBER
Karnataka Advance Ruling Authority
Bengaluru-560 099


(Sivakumar S Itagi)

Member
MEMBER
Karnataka Advance Ruling Authority
Bengaluru-560 099



Place: Bengaluru
Date: 19.05.2026

M/s Pigeon Education Technology India Pvt. Ltd

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 East Commissionerate.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-015, Bengaluru.
5. Officer Folder.



M/s Pigeon Education Technology India Pvt. Ltd