

**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 06/2026

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 Pioneer India Electronics Pvt. Ltd., # 6 th Floor, C/O BizzHub Elanz, 144, MSR North Tower, Outer Ring Rd, MS Ramaiah North City, Manayata tech Park, Nagavara, Bengaluru-560045.
2	GSTIN or User ID	29AAECP8368H2ZT
3	Date of filing of Form GST ARA-01 (ARN date)	13.06.2025
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Tax, Bengaluru North Commissionerate, HMT Bhavan, Bellary Road, Bengaluru -560032. (Range-DND-7).
6	Jurisdictional Authority - State	ACCT, LGSTO 056- 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. DC2906250074974 Dated 16.06.2025.

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

M/s Pioneer India Electronics Private Limited (herein after referred to as 'Applicant'), 6th Floor, C/o BizzHub Elanz, 144, MSR North Tower, Outer Ring Rd, MS Ramaiah North City, Manayata Tech Park, Nagavara, Bengaluru Urban, Karnataka-560045, having GSTIN 29AAECP8368H2ZT, 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 a Private limited Company, registered under the Goods and Services Act, 2017, engaged in the business of trading of electronics items in the



category of car audio/entertainment business and related accessories. The applicant inter alia on the products including colour monitors with AM/FM radio receivers.

3. The applicant has sought advance ruling in respect of the classification of AVH question:

a) Whether the product AVH i.e. Colour monitor with AM/FM radio receivers is classified under tariff heading 8528 and subject to a Goods and Services Tax ("GST") rate of 28% in accordance with Notification No.01/2017-Central Tax (Rate) dated 28.06.2017.

4. Further, the applicant, vide letter dated 12.12.2025, informed the Authority of their intention to withdraw the application, as the issue stands clarified by Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025.

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

Karnataka Advance Ruling Authority

Place: 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 Commissionerate.
4. The Assistant Commissioner, LGSTO-056, Bengaluru.
5. Officer Folder.

