

**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 03/2026
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 STONE HORIZON, # 1 st Floor, Shop No. 2, Kariyappanahalli Village, Bannerghatta Panchayat, Bengaluru Urban, Karnataka, 560083
2.	GSTIN or User ID	29AECFS8779L1ZZ
3.	Date of filing of Form GST ARA-01 (ARN date)	22.02.2025
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru (Range-ESD8)
6.	Jurisdictional Authority - State	ACCT, LGSTO 027 - 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 SGST Act,2017 vide Electronic Cash Ledger Debit Entry No. DC2902250348694 Dated 22.02.2025

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

M/s STONE HORIZON, # 1st Floor, Shop No. 2, Kariyappanahalli Village, Bannerghatta Panchayat, Bengaluru Urban, Karnataka, 560083, having GSTIN 29AECFS8779L1ZZ 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 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 is into a business of export of Granite Slabs which was locally procured.



3. The applicant has sought advance ruling in respect of the following questions.
(A) Their supplier has sold the Granite slabs to them @ 0.1% (Deemed Export) and filed the refund claim before the authority under inverted Duty Structure (IDS) but the refund authority has rejected the claim of their supplier so, they requested Advance Ruling on the issue of refunding of 17.9.% to the taxpayer who has procured goods at 18% sold the same to an Exporter at 0.1% under Inverted Duty Structure.

4. "The Applicant has sought an advance ruling on behalf of their supplier regarding rejection of a refund claim, which is outside the purview of Advance Ruling. Further, vide email dated 24.11.2025, the Applicant has informed this Authority that they wish to withdraw the application, stating that it was filed erroneously and should have been submitted by their supplier."

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
Bengaluru - 560 009

Date : 13.01.2026

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 South -Commissionerate, Bengaluru.
4. The Assistant Commissioner, LGSTO- 027, Bengaluru.
5. Officer Folder.


(Sivakumar S Itagi)

Member
MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

