

**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 02/2026

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 TCG Urban Infrastructure Holdings Private Limited, Plot NO. 03, First Technology Place, EPIP Road, Whitefield, Bengaluru, Bengaluru Urban, Karnataka, 560066
2.	GSTIN or User ID	29AADCS8821M1ZR
3.	Date of filing of Form GST ARA-01 (ARN date)	29.04.2025
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Tax, Bengaluru East Commissionerate, Bengaluru (Range-AED7)
6.	Jurisdictional Authority - State	ACCT, LGSTO 036 - 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. DC2904250494385 Dated 29.04.2025

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

M/s TCG Urban Infrastructure Holdings Private Limited, Plot NO. 03, First Technology Place, EPIP Road, Whitefield, Bengaluru, Bengaluru Urban, Karnataka, 560066, having GSTIN 29AADCS8821M1ZR 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 Private Limited 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 a real estate development and investment company engaged in development, construction, leasing and sale of commercial properties and providing the fit-outs and related infrastructure support to various tenants of the properties held by its subsidiaries in India.



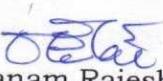
3. The applicant has sought advance ruling in respect of the following questions.
- (A) What would be the proper classification of the services being provided by the applicant by way of supplying fitted assets on hire basis and the corresponding rate of GST from the below options:
- (i) Whether the said service will be covered by serial no. 17 (iii) of the Notification No. 11/2017 –Central Tax (Rate) dated 28.06.2017 under SAC 997314, attracting a GST rate of 28% which the applicant has been following since inception of GST ; or
- (ii) Whether the said service will be covered by serial no. 17(Viii) of the Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 classified as “leasing or rental services concerning office machinery and equipment (except computers) with or without operator” under SAC 997314, attracting a GST rate of 18% as recently held by the West Bengal Authority for Advance Ruling in the case of TCG Urban Infrastructure Holdings Private Limited dated 14.01.2025; or
- (iii) Whether the service will be classified under SAC 998599 under the category “Support Service”, attracting a GST rate of 18% or
- (iv) Any other classification and applicable GST rate as the Hon’ble authority may deem fit.

4. The Applicant, vide letter dated 10.11.2025, has informed this authority that they wish to withdraw their application as subsequent to the filing of the application, the CBIC issued a notification explicitly clarifying the issue raised therein. Accordingly, the matter stands settled by the said statutory.

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.

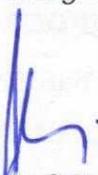

(Kalyanam Rajesh Rama Rao)

Member
MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

Date: 13.01.2026

To,

The Applicant.


(Sivakumar S Itagi)

Member
MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

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 East -Commissionerate, Bengaluru.
4. The Assistant Commissioner, LGSTO- 036, Bengaluru.
5. Officer Folder.

