

**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 04/2026

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 TaxesMember (**State**)

1.	Name and address of the applicant	M/s VISTAR AEC CONSULTANTS LLP NO.E-227, Fortuna Center Park, 8A Main, 11th Cross, Canara Bank Layout, Vidyananyapura Post, BANGALORE, Bengaluru Urban, Karnataka, 560097
2.	GSTIN or User ID	29AARFV9715G1ZE
3.	Date of filing of Form GST ARA-01 (ARN date)	23.05.2023
4.	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bengaluru North Commissionerate, Bengaluru (Range-DND6)
6.	Jurisdictional Authority – State	ACCT, LGSTO 065 - Bengaluru,
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000-00 under CGST Act,2017 and Rs.5,000-00 under SGST Act,2017 vide CPIN 23022900079765 Dated 13.02.2023

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

M/s VISTAR AEC CONSULTANTS LLP, NO.E-227, Fortuna Center Park, 8A Main, 11th Cross, Canara Bank Layout, Vidyananyapura Post, BANGALORE, Bengaluru Urban, Karnataka, 560097, having GSTIN 29AARFV9715G1ZE 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 Limited Liability 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 and KGST Act



respectively). The Applicant is a provider of Architectural and Engineering advisory services.

3. The applicant has sought advance ruling in respect of the following questions :-
- Whether Government projects are exempted from tax or not?
 - Sub Consultants who works for government projects are exempted from tax or not?
 - Services given for the government project with associated with one more company and worked as sub consultants are exempted from tax or not ?
 - Tiruchirappalli City Corporation is exempted from GST or not?
4. The Applicant, vide email dated 22.04.2025, has informed this authority that they wish to withdraw their application.
5. 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

Karnataka Advance Ruling Authority
Place: Bengaluru
Bengaluru - 560 009

Date: 13.01.2026

(Sivakumar S Itagi)

Member

Karnataka Advance Ruling Authority
Bengaluru - 560 009

To,

The Applicant.

Copy to:

- The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
- The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
- The Commissioner of Central Tax, Bengaluru North- Commissionerate, Bengaluru.
- The Asst. Commissioner, LGSTO-065, Bengaluru.
- Office Folder

