## THE AUTHORITY FOR ADVANCE RULING IN KARNATAKA GOODS AND SERVICES TAX VANIJYA THERIGE KARYALAYA, KALIDASA ROAD GANDHINAGAR, BENGALURU – 560 009

## Advance Ruling No. KAR ADRG 07/ 2023 Dated: 23.01.2023

## Present:

Dr. M.P. Ravi Prasad
 Additional Commissioner of Commercial Taxes

. Member (State)

2. Sri. Kiran Reddy T
Additional Commissioner of Customs & Indirect Taxes . . . . Member (Central)

1.	Name and address of the applicant	M/s. Meat Mart Unit of the New Bangalore Ham Shop, Shop No.9, No.528, Sarjapur Main Road, Bellandur Gate, Amblipura Village, Bengaluru Urban-560103.
2.	GSTIN or User ID	29AASFM7858C1ZM
3.	Date of filing of Form GST ARA-01	10.10.2022
4.	Represented by	Sri B.K. Srinivas, Advocate
5.	Jurisdictional Authority - Centre	The Commissioner of Central Taxes, Bengaluru East GST Commissionerate, East Division-8, RANGE-CED8
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.5,000-00 under CGST Act and Rs.5,000-00 under SGST Act vide debit of Electronic Cash Ledger Reference No. DC2910220016688 Dated 07.10.2022

## ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 & UNDER SECTION 98(4) OF THE KGST ACT, 2017

M/s. Meat Mart Unit of the New Bangalore Ham Shop, Shop No.9, No.528, Sarjapur Main Road, Bellandur Gate, Amblipura Village, Bengaluru Urban-560103 (hereinafter referred to as 'The applicant'), having GSTIN 29AASFM7858C1ZM 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 and the KGST Act.