

**THE AUTHORITY ON ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU – 560 009**

**Advance Ruling No. KAR ADRG 22 / 2019**

**Date : 11-09-2019**

Present:

1. **Sri. Harish Dharnia,**  
Additional Commissioner of Central Tax, . . . . Member (Central Tax)
2. **Dr. Ravi Prasad M.P.**  
Joint Commissioner of Commercial Taxes . . . . Member (State Tax)

1.	Name and address of the applicant	M/s Office Official Liquidator, 12 <sup>th</sup> Floor, 26-27, Corporate Bhavan, M G Road, Raheja Towers, Bengaluru-560040
2.	GSTIN or User ID	29AAALO0041R1ZP
3.	Date of filing of Form GST ARA-01	20.04.2019
4.	Represented by	Smt. Kishori S Patil, Chartered Accountant & Authorised Representative.
5.	Jurisdictional Authority – Centre	Commissioner of Central Tax, Bangalore West Commissionerate, Banashankari, Bengaluru
6.	Jurisdictional Authority – State	LGSTO-70, 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 vide CIN CORP190429003307844 dated 20.04.2019 & Rs 5,000/- under KGST Act vide CIN 19022900124509 dated 15.02.2019

**ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS  
AND SERVICE TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF SECTION  
98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017**

1. M/s Office Official Liquidator, (called as the 'Applicant' hereinafter), 12th Floor, 26-27, Corporate Bhavan, M G Road, Raheja Towers, Bengaluru-560040 having GSTIN number 29AAALO0041R1ZP, have filed an application for Advance Ruling under Section 97 of CGST Act' 2017 & KGST Act' 2017 read with Rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST





ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.

2. The Applicant is an official liquidator, Hon'ble High Court of Karnataka, Bengaluru, Liquidator of M/s Kingfisher Airlines Ltd., and are registered under the Goods and Services Act, 2017. The Applicant being the official liquidator sold the Aircraft "**Corporate Jet Airbus A-319-133 CIVT-VJM MSN 8560**" to the successful bidder through global e-auction. In this regard the applicant filed the instant application seeking advance ruling, on the following questions:

- 1) *Whether sale of the Aircraft by the Official Liquidator to a buyer located outside India qualifies to be an "Export of goods" in terms of the GST law, and hence, eligible for benefit of zero rated supply as per section 16 of the IGST Act. This is in view of the fact that the invoice for sale is raised on a buyer located outside India and that is reasonably certain that the Aircraft would be taken outside India post repairs and approvals as stated by the buyer*
- 2) *If the place of supply is not outside and this sale of the Aircraft does not qualify as "export of goods", then what would be the place of supply?*
- 3) *Since the aircraft was imported for operation as Non-Scheduled air transport (passenger) services, can it be treated as aircraft falling under Tariff item 8802 – as aircraft other than for personal use; and since the buyer is a corporate legal entity in USA and would use the Aircraft for commercial purposes, whether the correct GST rate applicable would be 5 percent as per Entry 244 of Schedule I. Further, since the instant sale of aircraft is a subsequent sale (i.e. sale of second hand goods) would GST compensation cess be levied on such sale (given that the intention behind compensation cess is that to compensate the states for loss of revenue from the earlier duty levied on manufactured goods).*
- 4) *Since the transaction is eligible for benefit of zero-rating, can the Buyer claim a refund of the GST and the compensation cess paid by it.*

5. Mrs. Kishori S Patil, Chartered Accountant and authorized representative of the Applicant, appeared on behalf of the applicant, before this Authority on 29.04.2019 and submitted their arguments. Further, the authorized representative, during the subsequent personal hearing held on 12.07.2019



submitted the some additional documents, while reiterating their earlier submissions.

6. The Applicant, however, vide their letter dated 04.09.2019 have requested to permit them to withdraw the application filed for advance ruling quoting the reason that the questions raised in their application were based on Place of Supply and also sale & shipment of the aircraft has already been completed.

7. 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.

  
11-09-2019  
**(Harish Dharnia)**  
**Member**

  
**(Dr. Ravi Prasad M.P.)**  
**Member**

Place : Bengaluru,  
Date : 11-09-2019

To,

#### **Copy to:**

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, Bangalore West Commissionerate,  
BMTc Building, Banashankari, Bengaluru.

The ACCT, LGSTO-70, Bengaluru.

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