

**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 08 / 2019
Dated : 09-05-2019**

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 Hotel Leela Venture Limited, No 23,HAL Airport Road, Kodihalli, Bengaluru, Karnataka-560008
2.	GSTIN or User ID	29AAACH3167J1ZE
3.	Date of filing of Form GST ARA-01	06-05-2019
4.	Represented by	-- NA --
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, East Commissionerate, BMTC Building, HAL Airport Road, Dommaluru,Bengaluru - 560008
6.	Jurisdictional Authority – State	--NA--
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000/- i.e (CGST of Rs5,000/ and KGST of Rs.5,000/- paid vide challan with CIN SBIN19022900050896 dated 08-02-2019)

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

M/s Hotel Leela Venture Limited, # 23, Old Airport Road, Kodihalli, Bengaluru, Karnataka-560008, (herein after referred to as ‘Applicant’) having GSTIN number 29AAACH3167J1ZE, have filed an application, on 06-05-2019, 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. They also enclosed copy of challan for Rs.10,000/- (CGST of Rs.5,000/ & KGST of Rs.5,000/-) bearing CIN SBIN19022900050896 dated 08-02-2019.

2. The Applicant owns and manages the Leela Palaces, hotels & resorts and offers variety of services to its customers such as rooms, suites, banquet, dining, spa etc., They intend to sell its hotel located in Bengaluru (“Karnataka Hotel”) along with all its business assets such as property & rights owned, fixed assets, contracts, goodwill, current assets, licenses and liabilities.

3. In view of the above, the Applicant sought for Advance Ruling on the following questions.

- i) *Whether Sale of Karnataka Hotel as going concern on slump sale basis can be construed to be “Supply” in terms of Section 7(1) of the CGST Act 2017? If answered in affirmative, whether the transaction would be regarded as supply of goods or supply of service?*
- ii) *Whether the said transaction can be construed as ‘Service by way of transfer of going concern as whole or an independent part there on under Sl.No.2 of the Notification No .12/2017 –Central Tax(Rate) dated 28-06-2017 or No.9/2017-Integrated Tax (Rate) dated 28-06-2017 or Notification (12/2017)NO FD 48 CSL 2017, Dated 29-06-2017 ?.*

4. The Applicant, however, requested to permit them to withdraw the advance ruling application that was filed through online on 08-02-2019 vide their letter dated 13-04-2019, received in this office on 06-05-2019, quoting the reason that the company has decided not to pursue the advance ruling 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.


(Harish Dharnia)
Member


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

Place : Bengaluru,
Date : 09-05-2019

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, East Commissionerate, BMTC Building,
HAL Airport Road, Dommaluru, Bengaluru - 560008

ACCT, LGSTO-045, Bengaluru

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