



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

**Advance Ruling No. KAR ADRG 14/ 2019**

**Dated : 25-07-2019**

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 Eurofins Advinus Ltd (Formerly Known as Advinus Therapeutics Ltd.,) No 21 & 22 ,Phase-II, Peenya Industries Area, Next to NTTF,Bengaluru-560058
2.	GSTIN or User ID	29AAFCA2502B1ZC
3.	Date of filing of Form GST ARA-01	22-03-2018
4.	Represented by	Rajesh Kumar T.R Chartered Accountant.
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bangalore North West Commissionerate, Bengaluru
6.	Jurisdictional Authority - State	ACCT ,LGSTO-75 Bengaluru.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000/- (CGST - Rs.5,000/- & KGST - Rs.5,000/-) vide CIN CORP18032900028464 dated 07-03-2018.

**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 Eurofins Advinus Ltd., (Formerly Known as Advinus Therapeutics Ltd.), No 21 & 22, Phase-II, Peenya Industries Area, Next to NTTF, Bengaluru-560058 (herein after referred to as 'Applicant') having GSTIN number 29AAFCA2502B1ZC, have filed an application, on 22.03.2018, 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 - Rs.5,000/- & KGST - Rs.5,000/-) bearing CIN CORP18032900028464 dated 07-03-2018.

2. The Applicant Company is engaged in the business of providing research and Development and scientific consultancy and technical testing in the fields of Pharmacology, Toxicology, Biology, Chemistry, etc, which involves both *in vitro* and *in-vivo* studies.

3. In view of the above, the Applicant has sought for Advance Ruling on the following question:

*Whether providing research report on activity carried out as a study of a chemical or biological entity that is still in research stage and not yet a product and is supplied by party located outside India is export of service as per subsection 2 of section 13 of the IGST Act,2017 and considered as Zero rated supply of service ?*

4. Sri Rajesh Kumar T.R Chartered Accountant appeared, on the basis of authorization issued by the Applicant, on behalf of the applicant, before this Authority on 01.03.2018 and submitted their arguments. However, the Applicant, vide their letter dated 15.07.2019, have requested to permit them to withdraw the application filed for advance ruling.

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.

  
(Harish Dharnia)  
Member

  
(Dr. Ravi Prasad M.P.)  
Member

Place : Bengaluru,  
Date : 25.07.2019

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, Bangalore North West Commissionerate,  
Bengaluru.

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka,  
Bengaluru, LGSTO-75, Bengaluru.

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