The Deputy Conservator of Forests, Bangalore Urban Division, Department of Forest, Government of Karnataka, Aranya Bhavan, 18th Cross, Malleshwaram, Bangalore 560003

Appellate Authority for Advance Ruling — Karnataka

ORDER NO. KAR/AAAR-15//2019-20 DATE: 03-03-2020 Dated **03.03.2020**

Q Questions Before the Authority

- Is it legally correct to infer that the entire service of logging and its components do not attract GST under the CGST Act, 2017? If not, what is the correct position by law?
- If the trees grew from natural regeneration but were nurtured, managed and protected by the Forest Department, does the nil rate of SGST and CGST apply to them? If not, what is the rate?
- For sale of forest produce to a buyer registered or based in Karnataka who transports the goods outside the State, should the transaction be charged under the CGST Act (SGST and CGST) or the IGST Act?
- For forest produce sold to a buyer registered or based outside Karnataka who uses the goods within the State, should the transaction be charged under the CGST Act (SGST and CGST) or the IGST Act?

F Facts

The Karnataka Forest Department raises tree plants, grows them in forest, waste and common lands, and harvests them for timber, poles, firewood and pulpwood. Harvesting, conversion, loading, transport and stacking in government depots (collectively termed logging) is outsourced to Government Corporations and contractors, for which the Department pays charges. The Department applied to the Advance Ruling Authority on these logging issues, and the Authority's order KAR/ADRG 20/2019 dated 26.08.2019 was appealed.

H Ruling

The Appellate Authority dismissed the appeal on grounds of time limitation and did not decide the merits of the logging issues. It held that the appeal was filed on 04.12.2019, one day after the outer limit of the condonable period, and that it had no power to condone a delay beyond the further 30 days allowed by the proviso to Section 100(2).

R Reasoning

The Authority found that the ruling was communicated by registered post with acknowledgement due and received on 04.10.2019, so the appellant's claimed date of 05.10.2019 was not accepted. Applying Section 9 of the General Clauses Act, the 30-day appeal period under Section 100(2) ran from 05.10.2019 to 03.11.2019, and the grace period for condonation ran to 03.12.2019. Relying on the Supreme Court decisions in Singh Enterprises, Hongo India and Consolidated Engineering, the Authority held that Section 5 of the Limitation Act does not apply to an appellate authority under the GST statute, so the Authority could not extend time beyond the

statutory grace period. Because the appeal was not admitted, the Authority did not reach the merits.

P Provisions Relied On

Section 100 of the CGST Act, 2017 (including sub-section (2) and its proviso), and the corresponding provisions of the KGST…

Section 169 of the CGST Act, 2017 (modes of service)

Section 9 of the General Clauses Act, 1897

Section 5 of the Limitation Act, 1963 (held not applicable)

Section 35 of the Central Excise Act, 1944 (as construed in Singh Enterprises)

! For the Practitioner

This order is useful only for the limitation point: an Appellate Authority under Section 100 cannot entertain an appeal filed more than 60 days after communication of the advance ruling, and the day of service is excluded when counting. It does not decide whether logging is a nil-rated support service to forestry under entry 24 or a manufacturing service under entry 26 of Notification 11/2017-Central Tax (Rate), nor the rate for forest produce under the IGST and CGST/SGST split. Practitioners relying on the logging merits should look to other rulings or the Authority's original order KAR/ADRG 20/2019.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> kar_aaar_15_2019-20_thedeputyconservatorofforests.pdf

Prepared 19-11-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com