M/s Enlivening Technologies Pvt. Ltd., 5th Floor, Varthur Main Road, Ramagondanahalli, Bengaluru - 560 066, Karnataka (GSTIN 29AADCE7184P1ZT)

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 05/2020, dated 17-02-2020 (Authority for… Dated **17.02.2020**

Q Questions Before the Authority

- What would be the appropriate HSN classification for supply of a motor vehicle (bus) which is bullet proof, blast resistant and built to suit the requirement of a VIP, enabling the VIP to carry on with administrative functions even during transportation?
- What would be the applicable rate of GST and Cess for the said supply?

F Facts

The applicant manufactures and supplies customised motor vehicles, chiefly a 9-metre, bullet and blast resistant, lightly armoured, air-conditioned single-axle BS-IV diesel bus for businessmen, politicians and celebrities. The bus includes a meeting room, dining area, washroom, refrigerator and a hydraulic platform on the roof, and is meant to let a VIP work during transit. The applicant sought a ruling on HSN classification and GST rate for this supply. It later asked to withdraw the application because its agreement with the customer was cancelled and it would not supply such goods in future.

H Ruling

The authority disposed of the application as withdrawn. It did not examine the classification or the GST rate and gave no ruling on either question. The applicant had been given a hearing on 09.01.2020, and its request for withdrawal was received on 08.01.2020.

R Reasoning

The applicant's letter of 08.01.2020 sought permission to withdraw because the underlying customer agreement had been cancelled and the goods would no longer be supplied. The authority accepted the withdrawal and passed an order disposing of the application as withdrawn. Because no merits were decided, the order turns on the procedure for advance ruling under Section 97 of the CGST and KGST Acts and Rule 104 of the CGST and KGST Rules 2017. The order is headed under Section 98(4) of both Acts. The fee of Rs.5,000 was paid under both Acts, as the order records.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and the KGST Act, 2017 (application for advance ruling)

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Rule 104 of the CGST Rules, 2017 and the KGST Rules, 2017 (as cited in the order)

Section 98(4) of the CGST Act, 2017 and the KGST Act, 2017 (order heading)

! For the Practitioner

This order is of little use on the substantive law. It settles nothing about the HSN code or GST rate for armoured or bullet-proof buses, because the authority never reached the merits. A practitioner should read it only as a record that the application was withdrawn after the customer contract ended. For classification of armoured vehicles, a fresh application or other authority would be needed.

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_aar_05_2020_17.02.2020_etpl.pdf

Prepared 18-11-2026.

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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