

M/s Arihant Metals & Extruded Pvt. Ltd.

Authority for Advance Ruling — Karnataka

KAR.ADRG 31/2026

Dated **06.07.2026**

Q Questions Before the Authority

- Whether the GST rate for job work SAC Code 998898 is 12% or 18% for the job work process of peeling, polishing and grinding of steel bars/rods.

F Facts

The applicant is a manufacturer of bright steel, peeled and ground bars who also performs job work. They sought an advance ruling to clarify the applicable GST rate for the job work process of peeling, polishing, and grinding of steel bars and rods.

H Ruling

GST rate for job work SAC 998898

Not decided

Application withdrawn by the applicant

The authority did not provide a ruling on the merits of the question. The application was disposed of as withdrawn at the request of the applicant.

R Reasoning

The applicant submitted a letter dated 10.06.2026 requesting the withdrawal of their application. They stated that the issue raised no longer survives for consideration and they no longer wish to pursue the adjudication. Consequently, the authority allowed the withdrawal and disposed of the matter without addressing the substantive legal question.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 98(2) of the CGST Act, 2017

Section 98(2) of the KGST Act, 2017

Rule 104 of the Central Goods and Services Tax Rules, 2017

! For the Practitioner

This order provides no guidance on the classification or tax rate for the specified job work services. It serves only as a procedural record of the **withdrawal of the application** by the taxpayer. Practitioners should note that this ruling does not establish a precedent for the taxability of the mentioned processes.

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 -> 4-arihanth_metals.pdf

Prepared 10-09-2026.

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