

M/s BD Patil Enterprises

Authority for Advance Ruling — Karnataka

Order No. KAR.ADRG 27/2026

Dated **19.05.2026**

Q Questions Before the Authority

- Job work charges for grinding of Dry chilli into chilli powder. Where material is provided by the customer and we provide grinding Job work Service. Classified GST under SAC Code 9988 Serial No.26 (f).

F Facts

The applicant is engaged in providing job work services involving the grinding of dry chilli into chilli powder, where the raw material is supplied by the customer. The applicant initially sought an advance ruling regarding the classification and GST rate applicable to these services. Subsequently, the applicant requested to withdraw the application due to ongoing appeal proceedings regarding demand orders for the same matter.

H Ruling

The Authority for Advance Ruling allowed the applicant's request to withdraw the application. Consequently, the application for an advance ruling was disposed of as withdrawn without addressing the merits of the classification or taxability of the services.

R Reasoning

The applicant submitted a letter dated 17.03.2026 requesting the withdrawal of their application. The applicant stated that they had received demand orders for the years 2020-21, 2021-22, and 2022-23 regarding the GST rate on chilli powder grinding services and had filed appeals before the JC Appeal. Given that the matter is currently sub-judice before the appellate authority, the AAR permitted the withdrawal of the application.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Section 98(2) of the KGST Act, 2017

! For the Practitioner

This order serves as a procedural disposal and does not provide any substantive guidance on the classification or GST rate for chilli grinding job work. It confirms that an applicant may withdraw an advance ruling application if the underlying issue is already subject to pending appellate proceedings. Practitioners should note that this ruling **does not settle the taxability** of the services in question.

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 -> 3-bd patil enterprises.pdf

Prepared 11-10-2026.

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