

M/s Jeeth Imports and Exports

Authority for Advance Ruling — Karnataka

Order No. KAR.ADRG 24/2026

Dated **16.03.2026**

Q Questions Before the Authority

- Can we claim GST refund under 'Any other' category in case if we have already filed a NIL refund application inadvertently under a particular category (Refund of ITC on export of Goods & Services without payment of Tax, in the present case).

F Facts

The applicant is engaged in the export and domestic supply of exempted commodities. They inadvertently filed a NIL refund application for certain tax periods under a specific category and subsequently sought an advance ruling on whether they could claim a refund under the 'Any other' category for those same periods.

H Ruling

The Authority for Advance Ruling did not address the merits of the question as the applicant requested to withdraw the application. The application was disposed of as withdrawn based on the applicant's submission that the issue was procedural in nature and could be addressed under regular refund provisions.

R Reasoning

The applicant, through their authorized signatory, submitted a request to withdraw the application for Advance Ruling. They stated that the application had been filed inadvertently due to a misunderstanding of procedural provisions. The Authority accepted this request, noting that the issue involved is procedural and can be addressed under regular refund provisions rather than through the advance ruling mechanism.

P Provisions Relied On

Section 97 of CGST Act, 2017

Section 98(2) of CGST Act, 2017

Rule 104 of CGST Rules, 2017

! For the Practitioner

This order provides no substantive guidance on the merits of filing refund applications under different categories. It serves only as a procedural record of an **application being withdrawn** by the taxpayer. Practitioners should note that the Authority will not entertain requests for advance rulings on matters deemed to be purely procedural in nature.

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 -> [11-aar-jeeth imports and exports.pdf](#)

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