

M/s. M11 Energy Transition Pvt. Ltd.

Authority for Advance Ruling — Karnataka

Rectification Order No.01/2026

Dated **08.09.2026**

F Facts

The applicant had previously obtained an Advance Ruling Order No. KAR ADRG 21/2026 dated 16.03.2026. The Mysuru GST Commissionerate subsequently identified an inadvertent typographical error in the original order. The authority initiated proceedings under Section 102 of the CGST/KGST Act, 2017 to rectify the record.

H Ruling

The authority determined that the error was purely typographical and did not alter the substance of the original ruling. Consequently, the order was amended to correct a specific reference in paragraph 14.09. The authority confirmed that all other findings and discussions in the original order remain unchanged.

R Reasoning

The authority exercised its powers under Section 102 of the CGST/KGST Act, 2017, which permits the rectification of any error apparent on the face of the record. It concluded that the proposed correction did not enhance tax liability or reduce input tax credit, thereby negating the need for a personal hearing. The specific correction involves replacing the expression B30, B40, B50, B60 and B70 with B40, B50, B60 and B70 in the original order.

P Provisions Relied On

Section 102 of the CGST Act, 2017

Section 102 of the KGST Act, 2017

Rule 104 of CGST Rules, 2017

Rule 104 of KGST Rules, 2017

! For the Practitioner

This document is a **procedural rectification order** and does not contain any new substantive legal interpretation or tax ruling. It serves only to correct a clerical error in a previous Advance Ruling. Practitioners should note that the original ruling remains the operative document for all other purposes.

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-m11 energy transition pvt ltd.pdf](#)

Prepared 21-10-2026.

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