

M/s Quinta Systems Pvt. Ltd.

Authority for Advance Ruling — Karnataka

KAR.ADRG 39/2026 Dated: 06.07.2026

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Q Questions Before the Authority

- For the transaction values for Air Fare charges and hotel bookings whether we need to book the revenue as Actual Flight Charges (or hotel Charges) + Commission = as our revenue or we need to book the commission only as our revenue?
- Due to competency of the business we need to provide the discounts to customers, are there any GST Taxes implications are there?
- What is the HSN code for Air Ticket Booking Commission, Tax implications i.e. Tariff rate?
- What is the HSN code for hotel (boarding and lodging services) Booking commission, Tax implications i.e. Tariff rate?
- What is the HSN code for Holiday packages, Tax Tariff implications i.e. Tariff rate and are we eligible to take Input tax Credit (ITC) against our corresponding bookings with hotel bookings, flight charges and other ancillary services partners.
- What is the GST implications overseas sales of hotel booking, Travel ticket Holiday packages?
- In aforesaid business any RCM are applicable?
- Since we will be using common GSTIN for both business vertical i.e. trading the computers and peripherals and travelling business, can we generalize the input credits setoffs to both the line of business or we have to consider them separately?
- Any GST TCS required to deduct to our travel vendors?

F Facts

The applicant is engaged in the trading of computer hardware and software. They proposed to expand into travel agency services under the brand name Qugo, involving arrangements with airlines, hotels, and travel aggregators for B2B services. Subsequently, the applicant requested the withdrawal of the advance ruling application, stating the business vertical for which the ruling was sought had been discontinued.

H Ruling

The Authority for Advance Ruling disposed of the application as withdrawn. No substantive rulings were provided on the questions raised by the applicant.

R Reasoning

The applicant submitted a letter dated 01.07.2026 requesting the withdrawal of the present Advance Ruling application. They stated that the business vertical in respect of which the ruling was sought had been discontinued effective 31.03.2026. Consequently, the Authority accepted the request and disposed of the

application as withdrawn.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Section 98(2) of the Central Goods and Services Tax Act, 2017

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

! For the Practitioner

This order provides **no guidance** on the taxability of travel agency services or the specific questions raised by the applicant. It serves only as a record that the application was **withdrawn by the applicant** due to the discontinuation of the proposed business activity. Practitioners should note that this order has no precedential value regarding the merits of the questions asked.

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 -> 12-quinta_systems_pvt_ltd.pdf

Prepared 11-10-2026.

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