

M/s Rohith Builder (GMN Concrete)

Authority for Advance Ruling — Karnataka

KAR.ADRG 34/2026

Dated 06.07.2026

Q Questions Before the Authority

- Can we raise IGST bills for clients registered in other states but avail our services in karnataka?
- If not, how do we make sure the clients gets their input and lose their business?

F Facts

The applicant is engaged in the manufacture and supply of Ready-Mix Concrete (RMC) within the State of Karnataka. They sought clarification on whether they could issue IGST invoices to customers registered in other states who receive the supply within Karnataka, to enable those customers to claim input tax credit. Subsequently, the applicant requested the withdrawal of the advance ruling application.

H Ruling

The Authority for Advance Ruling did not provide a substantive answer to the questions posed by the applicant. Instead, the application was disposed of as withdrawn following the applicant's request via email dated 18.06.2026.

R Reasoning

The applicant filed a request to withdraw their application for an advance ruling via email dated 18.06.2026. Consequently, the Authority did not proceed to examine the merits of the questions raised. The application was disposed of as **withdrawn** without addressing the underlying taxability or invoicing issues.

P Provisions Relied On

Section 97 of the CGST/KGST Act, 2017

Rule 104 of the CGST/KGST Rules, 2017

! For the Practitioner

This order provides no guidance on the taxability of RMC supplies to out-of-state customers. It serves only as a record of the **withdrawal of the application** by the applicant. Practitioners should note that this ruling does not establish any precedent regarding the place of supply or the correct tax type for such transactions.

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 -> 7-rohith builders.pdf

Prepared 11-10-2026.

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