

M/s Space

Authority for Advance Ruling — Karnataka

KAR.ADRG 30/2026 Dated: 06.07.2026

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Q Questions Before the Authority

- Whether GST is applicable on the transaction entered by our party as on 13.08.2019 (Transaction done without agreement)?
- If GST is applicable, then at what value is the GST is applicable.

F Facts

The applicant is a real estate firm that originally entered into an agreement in 2011 for the purchase of two flats. In 2019, the parties mutually agreed to substitute these with a single flat in a different project, though no separate written agreement was executed. The applicant sought an advance ruling on the taxability and valuation of this transaction but subsequently requested to withdraw the application.

H Ruling

Applicability of GST and valuation

Withdrawn

The application was disposed of as withdrawn at the request of the applicant.

The Authority for Advance Ruling allowed the request for withdrawal. Consequently, the application was disposed of as withdrawn without addressing the merits of the questions raised.

R Reasoning

The applicant submitted a letter dated 16.06.2026 requesting the withdrawal of the application, stating that the issue had been amicably settled between the concerned parties. The Authority accepted this request and exercised its discretion to dispose of the matter. As the application was withdrawn, the Authority did not provide any findings on the **applicability of GST** or the **valuation of the transaction** under the CGST or KGST Acts.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Section 98(2) of the KGST 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 real estate transactions involving substituted agreements or oral arrangements. It serves only as a procedural record of an application being withdrawn. Practitioners cannot rely on this document for any legal precedent regarding GST liability in similar real estate disputes.

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-m-s space.pdf

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